

# Governance, Risk and Best Value Committee

10.00am, Tuesday 19 September 2023

## Corporate Governance Code Self-Assessment 2022/23

Executive/routine  
Wards

Routine  
All

### 1. Recommendations

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- 1.1 To note the Corporate Governance Code Self-Assessment 2022-23.
- 1.2 To note ongoing development of an effective framework for the Council, with a focus on continuous improvement.
- 1.3 To agree the Improvement Actions set out in the Corporate Governance Code Self-Assessment 2022-23.

**Dr Deborah Smart**

Executive Director of Corporate Services

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## Corporate Governance Code Self-Assessment 2022/23

### 2. Executive Summary

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- 2.1 The Council's Corporate Governance Code (CGC) is based on the Chartered Institute of Public Finance & Accountancy and Society of Local Authority Chief Executives model framework Delivering Good Governance in Local Government ("the CIPFA/SOLACE framework"). The Council's self-assessment of its compliance with the Code for the financial year 1 April 2022 to 31 March 2023 is presented for scrutiny.

### 3. Background

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- 3.1 The CGC self-assessment process was reviewed in early 2018 and proposals designed to improve the structure, content and population of the document were agreed. This included a revision of the Code to reduce duplication, an improvement in narrative reporting, a more nuanced scoring system, focused improvement actions and the scheduling of a workshop to coordinate population of the document.

### 4. Main report

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- 4.1 The CGC self-assessment exercise ensures good governance, an improvement agenda and demonstrates the Council's compliance with the CIPFA/SOLACE framework by providing narrative and links to key documentary evidence.
- 4.2 The purpose of the exercise is to assess the design of the Council's control framework on a corporate level. Officers assess the Council's compliance with each requirement on a scale out of 10. As noted below, it is important to note that this exercise does not assess compliance with the relevant controls.
- 4.3 Areas for improvement are identified and actions added to the improvement plan section at the end of each code principle.
- 4.4 As with previous years, updates were requested from directorates on the current status of improvement actions identified during the previous year's annual assurance exercise and CGC self-assessment. Completed improvement actions were then incorporated into the 2022/23 CGC self-assessment to evidence the improvements in controls that had been achieved.

- 4.5 Relevant improvement actions from individual assurance schedule returns have been replicated in the 2022/23 CGC self-assessment where these will have an impact on the corporate design of the Council’s controls.
- 4.6 A CGC Self-Assessment workshop took place on 10 August 2023, to populate and score the evidence submitted. Scoring was based on the key below:

Self-assessment scoring key:	
0	no evidence provided
1-2	insufficient and/or poor-quality evidence provided
3-4	insufficient but some good quality evidence provided
5-6	predominantly good quality evidence provided but some gaps and improvements required
7-8	significant amounts of good quality evidence provided with minor improvements required
9-10	requirement fully met with significant amounts of strong evidence provided

- 4.7 The document was then reviewed by the Corporate Leadership Team (CLT).
- 4.8 The exercise and scoring regime do not attempt to rate how effectively or consistently controls have been applied. This is instead undertaken during the population of assurance schedules at a service area level. These are reported to Governance, Risk and Best Value Committee separately and individually.
- 4.9 Together these exercises combine to provide a holistic look across the Council’s control framework, incorporating both design and application. The structure of assurance schedules is under continuous review to ensure that areas identified as requiring attention in preceding CGC self-assessment exercises are sufficiently addressed in returns from individual Directorates.

**2022/23 Self-Assessment (position 31 March 2023)**

- 4.10 Officers considered that the overall the design of the framework was appropriate for the period assessed. There were a number of areas that were assessed as adequate but requiring improvement to ensure controls are more robust. There were also areas where further improvement was required, however improvement actions were identified with most already being implemented or under development.
- 4.11 Thirteen scores were adjusted from the previous Self-Assessment. Six scores were scored as higher than the previous Self-Assessment and seven scores were marked as lower. The table at Appendix 2 provides the reasoning behind each adjustment decision.
- 4.12 For the seven scores, where it was identified that there were areas with issues, then actions, have been added to the relevant Sub-Principles in the Improvement Plan of the Self-Assessment to address them.
- 4.13 The word ‘welcomed’ was replaced with ‘respected’ at principle 7.3.2. This now reads as ‘*Ensuring that recommendations from Internal Audit, External Audit, peer challenge, reviews and inspections are respected and acted upon*’. Internal Audit highlight areas for improvement and while this may not always be welcomed, it should always be respected. This is also in line with “Living Our Behaviours”.

## **5. Next Steps**

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- 5.1 Work will continue to re-align and refine the CGC within the overall Corporate Governance Framework to ensure continuous review and improvement.

## **6. Financial impact**

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- 6.1 There are no direct financial impacts as a result of this report.

## **7. Equality and Poverty Impact**

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- 7.1 There are no direct equality and poverty impacts as a result of this report.

## **8. Climate and Nature Emergency Implications**

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- 8.1 There are no direct climate and nature emergency implications as a result of this report.

## **9. Risk, policy, compliance, governance and community impact**

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- 9.1 The process of reporting and senior management oversight of the CGC serves to strengthen the control environment and where appropriate prompt mitigating actions.

## **10. Background reading/external references**

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- 10.1 [Governance Risk and Best Value Committee, 23 August 2022, Corporate Governance Code Self-Assessment 2021/22](#)
- 10.2 [Governance, Risk and Best Value Committee, 10 August 2021, Corporate Governance Code Self- Assessment 2020/21](#)
- 10.3 [Governance, Risk and Best Value Committee, 3rd November 2020, Corporate Governance Framework Self- Assessment 2019/20](#)
- 10.4 [Governance Risk and Best Value Committee, 17th September 2019, Corporate Governance Framework Self-Assessment 2018/19](#)

## **11. Appendices**

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- 11.1 Appendix 1 – The City of Edinburgh Council Corporate Governance Code Self-Assessment 2022/23
- 11.2 Appendix 2 – Table highlighting scores that have increased or decreased.

11.3 Appendix 3 – Comparison of 2018/19, 2019/20, 2020/21, 2021/22 and 2022/23 Scoring.

# The City of Edinburgh Council Corporate Governance Code Self-Assessment 2022/23

Self-assessment scoring key:	
0	no evidence provided
1-2	insufficient and/or poor quality evidence provided
3-4	insufficient but some good quality evidence provided
5-6	predominantly good quality evidence provided but some gaps and improvements required
7-8	significant amounts of good quality evidence provided with minor improvements required
9-10	requirement fully met with significant amounts of strong evidence provided

<b>Principle 1</b>	<b>Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law</b>	
<b>Supporting principle</b>	<b>1.1 Behaving with Integrity and Demonstrating Strong Commitment to Ethical Values</b>	
<b>Requirement of the Council's Code</b>	1.1.1 Developing a leadership culture based on values, integrity and public interest that is communicated and understood by all and forms the basis of a framework for decision making and action.	<b>Score out of 10: 7</b>
Evidence of compliance and links	<p>The Council is on a journey to strengthen the leadership culture and support improved decision making at officer level. This though involves cultural change with officers and is not yet embedded throughout the organisation. Decision making at committee level is strong and there is a robust framework that is supported by a suite of governance documentation, that is regularly reviewed by officers and elected members.</p> <p>There is strong and demonstrable commitment from the Corporate Leadership Team (CLT) to promote a strong organisational culture that behaves with integrity, adheres to the rule of law and that is value led. Examples of this come from the establishment of strong corporate values that underpin the culture we are trying to create. The priority of CLT, to develop the leadership culture within the organisation, has included creating a Wider Leadership Team and ensuring that all managers across the organisation have undertaken leadership training which is values led. This was replaced by the Council's Senior Leadership Team (SLT) in December 2022. SLT comprises the Chief Executive, Executive Directors, Heads of Service and their direct reports. Meetings are in person on a monthly basis.) CLT have regular away days where they reflect on their leadership. Leadership development support and training has been reviewed and updated. A Leaders Network has been established and there are quarterly People Leader Sessions on a range of key topics, hosted by Executive Directors.</p> <p>From a legal and compliance perspective we have an independent whistleblowing process to ensure concerns raised are investigated independently, with oversight from the Council's Monitoring Officer, reporting to the Governance, Risk and Best Value Committee and notification of investigation outcomes to the relevant Executive Committee Convener.</p> <p>The Council ensures that it has a robust framework in place including:</p> <ul style="list-style-type: none"> <li>▪ A <a href="#">Member/Officer Protocol</a> sets out the roles and responsibilities of Elected Members and Council officers, including the Chief Executive, to ensure clarity when carrying out their respective duties. The Member/Officer Protocol was approved in August 2022.</li> <li>▪ Mandatory training sessions provided for Elected Members on their obligations under the <a href="#">Councillors' Code of Conduct</a>.</li> <li>▪ Comprehensive induction and training programme for Elected Members that includes mandatory, essential and developmental sessions on a wide range of responsibilities, skills and areas of topical interest.</li> <li>▪ A <a href="#">Scheme of Delegation</a> that sets out the powers delegated by the City of Edinburgh Council to officers, pursuant to the <a href="#">Local Government (Scotland) Act 1973</a>. The Scheme facilitates the efficient conduct of Council business by clearly setting out the nature and extent of the powers delegated to officers by the Council, thereby ensuring that decisions are taken at an appropriate level and ensuring sufficient and appropriate scrutiny. The Scheme of Delegation was reviewed and approved in May 2023.</li> <li>▪ The Council's <a href="#">Decision-Making Framework</a> was reviewed and approved in February 2023</li> <li>▪ Councillors' register of interests and expenses and membership of organisations published in full on the Council's website as part of <a href="#">individual online Councillor profiles</a>.</li> <li>▪ The Council's <a href="#">Whistleblowing Policy</a> encourages a culture of disclosure of wrongdoing that is much wider than that covered by public interest disclosure legislation. Our whistleblowing arrangements are a key risk management tool and widely seen as an exemplar across the public sector.</li> <li>▪ The Monitoring Officer has an independent reporting line to the Chief Executive and his independent reports are considered by Council.</li> <li>▪ The Chief Internal Auditor has an independent reporting line to Governance, Risk and Best Value Committee and direct access to the Chief Executive.</li> <li>▪ <a href="#">The Council's People Strategy 2021-24</a> is essential in making sure we can deliver our Business Plan: <i>Our Future Council, Our Future City. The People Strategy is built around the 3 keys themes of 'Living our Behaviours, Maximising our Capability and Performance and Enhancing Our Colleague Experience</i></li> <li>▪ The Council's Strategic Workforce Plan 2021-24 and associated action plan sits alongside our People Strategy</li> <li>▪ The <a href="#">Council's Business Plan , Our Future Council, Our Future City 2023-2027</a>, which was updated and approved by Committee in March 2023, is a further evolution in the culture of the organisation. It sets out the priorities for the next five years and the <a href="#">updated Planning and Performance Framework</a> will be used to ensure ownership is taken of delivery and drive the way we work and deliver services.</li> <li>▪ Our <a href="#">Employee Code of Conduct</a> and the Council's values of Putting Customers First, Honesty and Transparency, Working Together and Forward Thinking are included as part of our colleague performance framework and sets out our expectations. New employee induction and onboarding is focussed on our four values, so all new starts understand the importance of living these values in the early days of their employment with the Council.</li> </ul>	

	<ul style="list-style-type: none"> <li>▪ Principles and our values are communicated regularly to staff, are on our internal intranet and inform the build and delivery of learning and development interventions. The performance conversations model is built around our values. We reviewed our values through a cultural audit in 2021 as part of our new People Strategy. In 2022/23, we will be replacing our values as part of our work to be a purpose led council with 3 key behaviours of Respect, Integrity and Flexibility.</li> <li>▪ There is strong and demonstrable commitment from the Corporate and Senior Leadership Teams to drive cultural change and leadership development with development sessions taking place regularly. The Council’s Senior Leadership Team (SLT) meets monthly.</li> <li>▪ The Council developed the leadership in the box resource which is available to all leaders. It a virtual box which contains our Leadership Framework and a range of leadership courses and resources such as our leadership learning portal, myLearning Hub. We continue to engage with leaders from across the Council to review what they need to be the best managers and leaders they can be and we refreshed our leadership development offering and this continues to be reviewed to ensure fitness for purpose/alignment to council priorities.</li> <li>▪ There are regular communication channels from CLT members, including Andrew Kerr and Executive Director vlogs which ensure that information is disseminated across the wider Council network.</li> </ul> <p>We completed a ‘culture capture’ to understand more about our organisational culture and what’s important to our people. We paired the outputs from this exercise with work already underway to identify a common sense of purpose and three key behaviours that we can ‘sign up to’ as an organisation. This work supports having a culture where all our people feel valued and included, are treated fairly and equally, and where they can be happy, well and productive. Our new Purpose and Behaviours will be launched in May 2023 alongside our refreshed Employee Code of Conduct.</p> <p>Whilst a strong operational framework exists to ensure that employees behave with integrity (for example established Council policies and decision-making processes), it is important that it is effectively applied, with employees held accountable where they do not behave with integrity or demonstrate strong commitment to ethical values. This is achieved through the Council’s performance framework, with ongoing employee conversations and formal ‘looking backwards’ conversations, and through the relevant Council policies (Performance Management and Disciplinary).</p> <p>Following a motion to Council, an independent review of whistleblowing and organisational culture relevant to the raising of and responding to concerns of wrongdoing involving the Council, its members, officers and colleagues was commissioned. This was completed in December 2022 and the Council accepted all of the recommendations arising from the independent inquiry and culture review in full. An implementation plan is in place and progress is monitored and reported to committee on a regular basis.</p>		
Rationale for score	Assessment of the above evidence. New ‘Our Behaviours’ have been rolled out and progress on the recommendations from the Tanner report.		
<b>Requirement of the Council’s Code</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 75%; padding: 5px;">1.1.2 Ensuring this is reflected in policies and processes that are regularly reviewed and monitored for compliance.</td> <td style="width: 25%; padding: 5px; text-align: right;"><b>Score out of 10: 6</b></td> </tr> </table>	1.1.2 Ensuring this is reflected in policies and processes that are regularly reviewed and monitored for compliance.	<b>Score out of 10: 6</b>
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Evidence of compliance and links	<p>The Council’s Corporate Policy Framework mandates the annual review of policies which must be approved by Council or the responsible Executive Committee. The Council’s <u>Policy Register</u> maintains a central public facing record of all council policies.</p> <p>A council policies toolkit is available on the Council’s intranet site. This includes first and second-line responsibilities, consultation and engagement strategies for new policies, a how-to guide, guide to policies and annual review, examples, a policy template for committee reporting and detail on how to comply with the Integrated Impact Assessment (IIA) process. The most recent review of the Policy Management Framework was reported to CLT in May 2021. This resulted in the IIA process being further embedded in the policy process to ensure that all sustainability and ethical considerations are taken into account when creating new policies or refreshing existing policies. IIA documents and reporting have recently been updated.</p> <ul style="list-style-type: none"> <li>▪ The Council consults and engages with stakeholders on policies and procedures, e.g. Trade Unions, relevant service providers, legal advisers and our colleague networks.</li> <li>▪ <u>Assurance Statements for Council policies</u> are reviewed and are considered as being current, relevant and fit for purpose. These are reported to the relevant <u>Committee</u>. Working closely with the Communications Team, relevant information is cascaded to staff via Managers’ news and the internal intranet pages are updated as necessary.</li> <li>▪ A programme of policy review is in place and digital learning modules are available to Council colleagues to enhance their understanding of key policies when they need this. Employment policies are subject to GRBV Committee policy assurance with a revised process having been agreed at the <u>GRBV Committee in September 2017</u> to provide further scrutiny.</li> <li>▪ Process automation and design controls for core HR, Finance Procurement and Debt Recovery processes are tested by internal audit and aligned to the Council’s ongoing Enterprise Resource Planning (ERP) programme.</li> <li>▪ <u>Report template and guidance</u> are regularly updated and incorporate reporting of adherence to council business plan commitments and policy implications.</li> </ul> <p>An audit of policy management was completed in July 2020. As a result, all directorates developed registers to understand the population of policies and procedures in operation, owners, when last reviewed and integrated impact assessment arrangements. This is reviewed quarterly in directorates which results of the quarterly reviews shared with Internal Audit. Internal Audit continues to review policy and procedure control design and operating effectiveness/compliance in all audit work, with specific recommendations made for areas as required.</p>		
Rationale for score	Assessment of the above evidence. Internal Audit identified issues with policies and procedures not being updated as they should.		



Requirement of the Council's Code	1.1.3 Ensuring the organisation's ethical standards permeate all aspects of the organisation's culture and operation and are reflected in its policies and procedures.	Score out of 10: 7
Evidence of compliance and links	<p>Council values are an integral part of our strategic planning and performance management frameworks. The council has embedded mechanisms to ensure ethical standards are permeated across the organisation.</p> <ul style="list-style-type: none"> <li>▪ The Integrated Impact Assessment (IIA) mechanism is built into policy making and decision making through the Council's committee reporting and policy templates.</li> <li>▪ Scrutiny of <u>internal</u> and <u>external</u> audit reports by Governance, Risk and Best Value Committee.</li> <li>▪ The Council's <u>Whistleblowing Policy</u> mandates an independent service provider with authority to decide on the categorising of disclosures and investigations, with investigation outcomes reported quarterly to the Governance, Risk and Best Value Committee.</li> <li>▪ Consideration of The Standards Commission for Scotland Hearing results by Council.</li> <li>▪ The Council's Business Plan: Our Future Council, Our Future City 2021-24 is a further evolution in the culture of the organisation. This focus sets out the way we will work and the way we will deliver services. We will be reviewing our values through a cultural audit in 2021 as part of our new People Strategy.</li> <li>▪ <a href="#">Equality and Diversity Framework 2021-2025</a> ensures that citizens are able to use Council services and join in with the life and work of the city</li> <li>▪ The <a href="#">updated Planning and Performance Framework</a> was agreed by the Policy and Sustainability Committee in March 2023. The Framework set out our approach to effective planning and performance management in the Council and ensures that the Priorities and Outcomes in the Business Plan are translated into clear actions aligned to performance measures which are appropriately monitored, actioned and delivered. Performance is published via the <a href="#">website</a>.</li> <li>▪ As a public authority, the values of public service delivery are at our core, we work in partnership with communities and service partners to deliver services of benefit to our people. Policies, procedures and codes of conduct for both members and officers are aligned with the Nolan Principles on the Standards for Public Life as well as professional/regulatory codes of practice for relevant groups.</li> <li>▪ <a href="#">Employee Code of Conduct</a> sets out the Council's values and describes how we carry out our business and the standards of conduct we expect from our colleagues. This will be reviewed in 2023/24.</li> <li>▪ <a href="#">Disciplinary Code</a> provides details of the conduct, attitude and behaviours expected of employees.</li> <li>▪ <a href="#">Colleague Performance Management Framework</a> is designed to support managers and employees to have open, honest, and supportive performance conversations.</li> <li>▪ <a href="#">The Avoidance of Bullying and Harassment at Work Policy</a> covers management of complaints in relation to bullying and harassment at work. The focus is on early intervention and resolution by managers, to ensure complaints are dealt with quickly. This will be reviewed in 2023/24.</li> <li>▪ <a href="#">Equality and Diversity Policy</a> has the purpose of ensuring that all our employees are treated fairly, equally and with respect in their working lives covering: pay and benefits and terms and conditions of employment; dealing with grievances and disciplinary issues, dismissal, redundancy; parental leave and flexible working; recruitment, promotion, training and development.</li> <li>▪ The <a href="#">equality and diversity framework 2021 to 2025</a> outlines how we meet our legal duties under the Equality Act 2010 and the Public Sector Equality Duty. It integrates planning and performance and provides links between our business plan, key strategies, and other plans. It sits within the Council's performance framework.</li> <li>▪ The Council's People Strategy and Strategic Workforce Plan for 2021-2024 provides a clear line of sight from the Council's <a href="#">Business Plan</a> and describes the people opportunities and challenges the Council faces over the short, medium and long term and sets out the key strategic people themes we need to address in order to deliver our commitments.</li> <li>▪ The Council's response to Serious Organised Crime is facilitated through a Council-wide group. This includes coordinating disparate services to ensure consistency of approach, governance and reporting, and compliance to the duties outlined in <a href="#">Scotland's Serious Organised Crime Strategy</a>.</li> <li>▪ <a href="#">Contract Standing Orders</a> – establish the principles of transparency, equal treatment, non-discrimination and proportionality in how the Council procures its goods, services and works.</li> <li>▪ <a href="#">Grant Standing Orders</a> – provide guidance, controls and regulate the grant application and award process throughout the Council and on behalf of the Edinburgh Integration Joint Board (EIJB).</li> <li>▪ The Council's Monitoring Officer (the Council's Service Director – Legal and Assurance) actively investigates any significant issues coming to his attention, whether through whistleblowing, complaints or other avenues. This has on occasion resulted in reports to Full Council, demonstrating scrutiny at the highest level and that any issues are actively managed.</li> <li>▪ The Council's Information Governance team manages the Council's Corporate Complaints Framework and the relationship with the SPSO. The Council's current complaints policy was agreed by Policy and Sustainability Committee in <a href="#">February 2021</a> and is reviewed annually.</li> <li>▪ Since April 2018, new leaders joining the City of Edinburgh Council and newly promoted leaders within the Council are invited to a welcome event. This takes place every 4-6 weeks, led by the Chief Executive. The aim is to welcome new leaders, help them understand their leadership role, help to develop their leadership skills and introduce them to our leadership culture. New leaders are also expected to complete relevant essential learning on key council policies as part of their induction. A dedicated space has been created on the Council's e-learning platform for new leader essential learning.</li> <li>▪ The Pensions and Trusts Committee adopted, on behalf of Lothian Pension Funds, the United Nations Principles for Responsible Investment and a revised Statement of Investment Principles in March 2008.</li> </ul>	

	<ul style="list-style-type: none"> <li>Material non-compliance with standards is reported to Committee. For example minor non-compliance with Public Sector Internal Audit Standards was reported to Governance Risk and Best Value Committee on <u>31 July 2018</u>. There have been no further PSIAS non conformances since 2018.</li> <li>The application of the Council's risk assessment approach, underpinned by the <u>Enterprise Risk Management Policy</u>. To support this work additional resource has been added into each of the directorates.</li> </ul>
Rationale for score	Assessment of the above evidence. There is significant amounts of good quality evidence provided, particularly the design work carried out in the last financial year, the new behaviours and the new Planning and performance framework.
<b>Supporting principle</b>	<b>1.2 Relationship with External Providers</b>
<b>Requirement of the Council's Code</b>	1.2.1 Ensuring the organisation's ethical standards are understood and upheld by external providers of services. <b>Score out of 10: 7</b>
Evidence of compliance and links	<p>The Council has strong controls in place to ensure external providers of services understand the organisation's aims and ethical standards. A number of open internal audit actions on first-line supplier and contract management are currently being progressed.</p> <ul style="list-style-type: none"> <li>The Council's Annual Assurance Process, which seeks assurance on ethical standards, includes significant Council companies and the Joint Boards. This process informs the Annual Governance Statement reported to Governance, Risk and Best Value Committee before Full Council as part of the <u>un-audited financial accounts</u>.</li> <li>The Council's <u>Contract Standing Orders</u> are the legal and operational rules for how the Council buys goods, services and works from external providers. The Contract Standing Orders require all contractual arrangements entered into to comply with the Council's equality and sustainability requirements and policies, to encourage fair working practices and payment of the Living Wage and, where appropriate, contractual or procurement arrangements shall include the use of community benefit clauses. Under the Contract Standing Orders service areas must engage with Commercial and Procurement Services for all proposed purchases in excess of £25,000 in value, to help ensure the Council's strategic procurement objectives, as set out in the Sustainable Procurement Strategy adopted in March 2020, are secured through that purchasing activity, including those relating to ethical procurement which includes relevance of award criteria relating to fair work practices and supply or use of ethically- or fairly-traded products as applicable.</li> <li>As part of the procurement process for goods and services, the Council has set standards to manage integrity, compliance and monitoring, taking into account but not limited to, ethical and fair work practices. It is noted that should a contract be adopted from the Scottish Government Framework these standards are also included within the procurement documentation. Service areas may give a weighting to these standards (where applicable) as part of the procurement process and contractual commitments around this will be monitored throughout the duration of the contract term.</li> <li>Following a risk assessment where the Council has agreed an action which is non-compliant with Contract Standing Orders, the action is recorded and noted publicly via Committee meeting transparency obligations and providing challenge to the decision.</li> <li>Service area use of Public Contracts Scotland (PCS) is approved by Commercial and Procurement Services, in order to ensure PCS users have the required knowledge and skills to use PCS and at the same time ensure the Council's Contract Standing Orders are adhered to and the Council's strategic procurement objectives secured.</li> <li>Template procurement documentation including terms and conditions is drafted with advice from Legal Services. On larger projects and bespoke contracts, specific legal advice is obtained. Legal obligations imposed upon contractors cover the Council's ethical standards in relation to matters such as community benefits, environmental and sustainability impact and workers' rights. <u>The Council's Fair Trade Policy, Sustainable Procurement Policy, Charter against Modern Slavery and Construction Charter Commitments</u> and <u>sustainable procurement objectives</u> are also included in the tender submission documents where appropriate.</li> <li>The Council's <u>Grant Standing Orders</u> apply (with certain exceptions) to all grants made by or on behalf of the Council including those in accordance with directions by the EIJB. The <u>Grant Standing Orders</u> require that the allocation and subsequent use of grant funding must reflect the priorities of the Council its subsidiaries and partners and where appropriate the Edinburgh Integration Joint Board. <u>The Grant Standing Orders</u> provide guidance, controls and regulate the grant application, assessment and award process to third parties to improve social, environmental and economic outcomes for Edinburgh's citizens and communities. Grant agreements require the grant recipient to have in place proper employment, recruitment and selection practices, disclosure checks where appropriate and comply with all equal opportunities' requirements.</li> <li>The Council's <u>Standard Conditions of Grant</u> states that organisations in receipt of a grant should have policies and practices in place which should minimise any detrimental environmental impacts and complement the Council's commitment to protecting and improving Edinburgh's environment for future generations, that organisations must make a commitment to mainstream equalities and rights in accordance with the <u>Equality Act 2010</u> and comply with a range of Council policies and aims. The Council expects grant funded organisations to adopt policies which comply with fair work practices and promote fair and equal pay, including the Living Wage and in terms of its practices employing staff and volunteers and in providing services, the organisation should be able to demonstrate that it: advances equality of opportunity; fosters good relations; and eliminates any unlawful discrimination, harassment and victimisation.</li> <li>The Contract and Grants Management team ensure effective ongoing management of third-party contracts (once procured) by Directorates and Divisions. The team provides ongoing support to all Council service areas with management of their third party supplier risks, and contract (and sub contract) performance management, helping ensure services adhere to the</li> </ul>

	<p>Council’s contract management framework, comprising a contract management manual and toolkit to support Divisions and that consistent contract management processes are applied across the Council in line with the contract management principles and Executive Director responsibilities for contract management specified within the <u>Council’s Contract Standing Orders</u>.</p> <ul style="list-style-type: none"> <li>▪ Commercial and Procurement Services have a programme of contract management compliance reviews, focused on the Council’s highest risk contracts, to further support service area contract management and the roll out of a My Learning Hub – Contract and Grants Management module, with Heads of Service being advised which of their contract managers have completed the module.</li> <li>▪ The Council has established a Grant Managers Forum and a Contract Managers Forum, which meets regularly, chaired by Commercial and Procurement Services, to help support service areas in their application of the <u>Grant Standing Orders</u> and the <u>Contract Standing Orders</u>.</li> <li>▪ The Council prepares an <u>annual procurement report</u>, which is reported to Committee, then submitted to the Scottish Government and published on the Council’s website, to give transparency to the Council’s external spend with suppliers, and report on its compliance with the procurement regulations and performance against its procurement strategy.</li> <li>▪ The Council has a <u>Sustainable Procurement Strategy 2020-2025</u> that was approved by Committee prior to its adoption.</li> </ul>	
Rationale for score	Assessment of the above evidence. Improvements were identified to ensure the Council’s ethical standards are understood and upheld by external providers of services.	
<b>Supporting principle</b>	<b>1.3 Respecting the rule of law</b>	
<b>Requirement of the Council’s Code</b>	1.3.1 Demonstrating commitment to adherence to the rule of the law and regulations while ensuring individuals fulfil their responsibilities and optimise available powers to the benefit of all.	<b>Score out of 10: 8</b>
Evidence of compliance and links	<p>The Council is committed to adhering to the rule of law and has a strong framework to ensure effective controls are in place and respond to changes in legislation.</p> <ul style="list-style-type: none"> <li>▪ The Council has appointed statutory officers as follows: Monitoring Officer, Head of Paid Service, Service Director: Finance and Procurement (section 95 officer), Chief Education Officer, Head of Internal Audit, Chief Social Work Officer and <u>Data Protection Officer</u>.</li> <li>▪ Procedure is in place for the Service Director: Finance and Procurement (section 95 / chief financial officer) to withdraw reports that have not received the appropriate financial sign-off.</li> <li>▪ Members are encouraged to seek advice from senior officers on legislative and regulatory matters and are offered appropriate training.</li> <li>▪ <u>Employee Code of Conduct</u> approved by Policy and Sustainability Committee in January 2023.</li> <li>▪ The Section 95 Officer/Chief Financial Officer’s responsibilities are set out in the <u>Financial Regulations</u>.</li> <li>▪ The Section 95 Officer/Chief Financial Officer is a standing member of the Corporate Leadership Team.</li> <li>▪ The Integration Joint Board is tasked with delivering its vision for a caring, healthier, safer Edinburgh through taking actions to transform how Council and NHS services and staff teams work together; with other partners; and those who use services and communities. A <u>Strategic Plan 2019-22</u> has been agreed and published. The Council is also co-signatory to the <u>Scheme of the Establishment of the Edinburgh Integration Joint Board (EIJB)</u> and as such complies with the legislative requirements of the <u>Public Bodies (Joint Working) (Scotland) Act 2014</u>.</li> <li>▪ The Chief Social Work Officer provides an <u>annual report</u> to the Policy and Sustainability Committee.</li> <li>▪ The Council’s Head of Health and Safety provides an <u>annual report</u> on health and safety performance to the Finance and Resources Committee.</li> <li>▪ The <u>Internal Audit Annual Opinion</u>, a requirement of Public Sector Internal Audit Standards (PSIAs), includes the required details on Internal Audit independence.</li> <li>▪ Renewed focus on the internal control environment through delivery of the annual internal audit plan continues to identify areas for improvement and is helping drive better understanding and focus on closing agreed management actions which should create a more strongly controlled environment.</li> <li>▪ Team Central was implemented in July 2018. The system helps to ensure that control weaknesses identified by Internal Audit are appropriately addressed by timely implementation of agreed management actions and provision of evidence by management to confirm that the actions have been effectively implemented and sustained, and ensure that risks identified in Internal Audit reports are being appropriately managed. Where management actions have not been implemented by the agreed date, details are provided monthly to the Corporate Leadership Team and quarterly to the Council’s Governance, Risk and Best Value Committee.</li> <li>▪ Internal Audit progress is reported to the Corporate Leadership Team on a monthly basis, reviewing progress with management actions and with the delivery of the internal audit plan.</li> <li>▪ <u>Committee Terms of Reference and Delegated Functions</u> and <u>Scheme of Delegation to Officers</u> are regularly reviewed. These terms of reference and delegated functions set out the powers delegated by the City of Edinburgh Council to its officers, committees and sub-committees pursuant to the Local Government (Scotland) Act 1973.</li> <li>▪ Contracts of employment, job descriptions, the <u>Employee Code of Conduct</u>, HR policies and the <u>Scheme of Delegation to Officers</u> are clear on the responsibilities given to job roles and/or individuals.</li> <li>▪ Promotion of codes of conduct of regulatory bodies such as Scottish Social Services Council (SSSC) and General Teaching Council Scotland (GTCS).</li> <li>▪ The council has developed with its partners a Local Outcome Improvement Plan and Locality Improvement Plans, to ensure the planning and partnership working arrangements in the city meet the legislative requirements set out in the <u>Community Empowerment (Scotland) Act</u></li> </ul>	

	<ul style="list-style-type: none"> <li>▪ The Community Empowerment (Scotland) Act additionally sets out a range of duties to allow community bodies to ask the Council, or other public bodies, to be involved in decisions and have a greater role in improving outcomes for their communities. This includes the establishment of participation requests and duties in relation to asset transfer. The Council approved its approach for managing participation requests in March 2018 and reviewed its existing asset transfer policy to ensure it meets the new legal requirements.</li> <li>▪ HR have established Right to Work, PVG, SSSC and Driver checks for Council Officers and have jointly developed and implemented IR35 compliance arrangements with Procurement.</li> <li>▪ The Policy and Sustainability Committee approved the <u>Council Health and Policy</u> and <u>Council Smoke Free Policy</u> in December 2020. The Finances and Resources Committee approved the <u>Health and Safety Strategy 2023–2028</u>.</li> <li>▪ The <u>annual Council Health and Safety Performance review</u> was submitted to Finance and Resources Committee, reflecting the Council health and safety performance and adherence to Scottish Government, Health Protection Scotland and National Health Service infection control, standard during the COVID 19 pandemic.</li> <li>▪ The Council’s <u>Risk Appetite Statement</u> includes Legal and Compliance as an Enterprise Risk, which ensures consideration and effective communication throughout the organisation.</li> <li>▪ Health and Safety issues are escalated, where appropriate, to the CLT and Council Monitoring Officer on a weekly basis (for significant events out with the weekly report – Service Directors and the Council Monitoring officer).</li> <li>▪ The Council’s Diversity and Inclusion Strategy and Prejudiced Based Incident reporting aims to ensure all colleagues are treated with dignity and respect in the workplace. We will not tolerate harassment, bullying, discrimination or abuse in any form.</li> </ul>	
Rationale for score	Assessment of the above evidence. Significant governance and financial controls in place. Risk level and appetite are reported to CLT	
<b>Requirement of the Council’s Code</b>	1.3.2 Dealing with breaches, corruption and misuse of power effectively.	<b>Score out of 10: 7</b>
Evidence of compliance and links	<p>Following a motion to Council, an independent review of whistleblowing and organisational culture relevant to the raising of and responding to concerns of wrongdoing involving the Council, its members, officers and colleagues was commissioned. The review concluded in December 2022 and an improvement plan was agreed by Council with regular reports on progress scrutinised by the Policy &amp; Sustainability Committee.</p> <p>The controls currently in place are:</p> <ul style="list-style-type: none"> <li>▪ The Monitoring Officer is the Service Director, Legal and Assurance and was appointed by <u>Council on 4 February 2016</u>. Allegations of corruption or misuse of power are considered by the Monitoring Officer, who acts independently of the Council. He has the power to conduct investigations and report his findings to full Council.</li> <li>▪ Legal Services will report breaches of legal and regulatory provisions to senior management (primarily through the Service Director, Legal and Assurance and Monitoring Officer). Serious breaches may be dealt with by the Monitoring Officer. Other breaches will be addressed by Legal Services providing appropriate advice to service areas and monitoring implementation of that advice. Legal Services are also consulted in relation to complaints from the public which allege non-compliance with laws or regulations.</li> <li>▪ Employees at all levels will report breaches of the Council’s statutory obligations under the data protection legislation to the Council’s Data Protection Officer via the Information Governance Unit. This is done through an established breach reporting procedure. High risk breaches will then be reported by the Data Protection Officer to the UK Information Commissioner.</li> <li>▪ The Council’s <u>Whistleblowing Policy</u> mandates an independent service provider with authority to decide on the categorising of disclosures and manner of investigations, with investigation outcomes reported quarterly to the Governance, Risk and Best Value Committee. The whistleblowing service is subject to regular re-procurement.</li> <li>▪ The Council’s risk management framework requires divisions and directorates to record the risks associated with any potential breaches of applicable regulations or policies in risk registers and implement appropriate actions to ensure that they are addressed.</li> <li>▪ Internal Audit will also report any instances of breaches or non-compliance with applicable regulations and policy where these are identified through delivery of the audits included in the Council’s annual internal audit plan.</li> <li>▪ Scrutiny of <u>internal</u> and <u>external</u> audit reports by Governance, Risk and Best Value Committee.</li> <li>▪ <u>The Health and Safety Strategy 2023- 2028</u> was approved by the Finance and Resources Committee (January 2023)</li> <li>▪ Monitoring arrangements have been introduced to ensure that recommendations and management actions resulting from whistleblowing and Monitoring officer investigations are completed. Internal Audit will dip sample completed actions on an ongoing basis.</li> <li>▪ The Health and Safety Team have developed a suite of incident reporting training modules available as required on mylearninghub. Incident investigation training included in the face to face training offering from the Health and Safety team in 2023.</li> <li>▪ Relevant policies and procedures and reporting mechanisms are in place e.g. the introduction of Prejudiced Based Incident reporting:</li> <li>▪ <u>Disciplinary Procedure - A revised Disciplinary Policy for Local Government employees was approved by the Policy &amp; Sustainability Committee on 30 August 2022</u></li> <li>▪ <u>Anti-bribery Policy</u></li> <li>▪ <u>Fraud Prevention Procedure</u></li> </ul>	

Rationale for score	Assessment of the above evidence. However, Internal Audit noted that the council wide approach to managing fraud and Serious and Organised Crime needs strengthened. There is a senior manager working group and Council wide group currently working on a framework for this.	
<b>Principle 1 - Improvement plan</b>	<p><b>Sub Principle 1.1.1</b></p> <ol style="list-style-type: none"> <li>1) Implement the Council’s People Strategy 2021-24 built around three strategic themes – living our behaviours, maximising our capacity and performance and enhancing our colleague experience and review our values through a cultural audit. (Strategy approved April 2021)</li> <li>2) Implement the Equality and Diversity Framework 2021-2025 (Framework approved April 2021)</li> <li>3) Implement <a href="#">updated Planning and Performance Framework</a> to support the mobilisation of the Business Plan</li> <li>4) Strengthening of policy framework through full Implementation of 2020 audit actions – which continues to be monitored by Internal Audit.</li> <li>5) Processes will be introduced to ensure necessary reviews of policies and procedures occur.</li> </ol> <p><b>Sub Principle 1.1.2</b></p> <ol style="list-style-type: none"> <li>6) By the end of 2022, all policies within the Health and Social Care Partnership will be reviewed, updated and a review framework will be put in place. <i>The Edinburgh Health and Social Care Partnership have reviewed the relevant policies and work is required to update the policies but due to the system pressures faced in Social Care this has not been progressed yet and is unlikely to be complete by the end of 2022. Colleagues will continue to work where possible to update relevant policies.</i> There are 8 policies that the Health and Social Care Partnership are responsible for updating. A phased approach has been agreed with Internal Audit to complete over the coming 2 years. Progress has been made with 3 policies ready for approval – Adult Support and Protection, Medication Policy for Social Care Staff and Visitors to Health and Social Care Services Policy. Plans are in place to update the remaining policies.</li> <li>7) Further develop the use and review effectiveness of Integrated Impact Assessments (IIA)</li> <li>8) Develop a Corporate Governance Framework - to map, review and report on our existing controls – good progress has been made, with the most recent update reported to GRBV August 2023</li> <li>9) Roll out and embed the Operational Risk Framework - workshop held with GRBV members and new framework to be approved in late 2023.</li> </ol> <p><b>Sub Principle 1.1.3</b></p> <ol style="list-style-type: none"> <li>10) Implement the recommendations arising from the independent inquiry and culture review as well as delivering on our People Strategy and Strategic Workforce Plan 2021-24</li> <li>11) Review of the governance arrangements regarding the Council’s trusts</li> </ol> <p><b>Sub Principle 1.3.2</b></p> <ol style="list-style-type: none"> <li>12) There is a senior manager working group and Council wide group currently working on a framework for this.</li> </ol>	<ol style="list-style-type: none"> <li>1) Service Director, Human Resources</li> <li>2) Service Director, Human Resources</li> <li>3) Head of Strategic Change and Delivery</li> <li>4) Service Director, Legal and Assurance</li> <li>5) Chief Officer, IJB</li> <li>6) Service Director, Legal and Assurance</li> <li>7) Head of Strategic Change &amp; Delivery</li> <li>8) Service Director, Legal and Assurance</li> <li>9) Service Director, Legal and Assurance</li> <li>10) Service Director, Human Resources</li> <li>11) Executive Director of Corporate Services</li> <li>12) Service Director, Legal and Assurance</li> </ol>

<b>Principle 2</b>	<b>Ensuring openness and comprehensive stakeholder engagement</b>	
<b>Supporting principle</b>	<b>2.1 Openness</b>	
<b>Requirement of the Council’s Code</b>	2.1.1 Demonstrating an open culture through decisions that have been subject to consultation and/or engagement, are public, evidenced, impact assessed and, where necessary, justification for confidentiality explained.	<b>Score out of 10: 8</b>
Evidence of compliance and links	<p>The Council is committed to ensuring open and transparent decision-making and that people and communities are engaged in the process of policy development ahead of decisions being taken. We always consult on all major decisions of the Council. Ensuring open decision making is fundamental to ongoing trust in the democratic process. As budget pressures only increase over the coming years, trust from the public is fundamental and to that end the Council intends to redouble its efforts through its Change Strategy.</p> <ul style="list-style-type: none"> <li>▪ The <a href="#">Access to Information Act 1985</a> schedule 1 requirements regarding exempt information are implemented throughout policy and procedure. Training on the act is provided for key officers and elected members as part of the Governance Framework Training Session.</li> </ul>	

- [Webcasting of Council and major committees](#), with online access to archive recordings for five years. Access to historic archive recordings is maintained indefinitely through the Council's Archives Service.
- All Council and Committee reports and decisions are recorded and are available on the CEC [website](#). This allows stakeholders to subscribe to receive meeting papers.
- The committee [report template and guidance](#) includes standard sections that provides the necessary information for elected members to take decisions with clear explanation of key considerations.
- The committee report template includes the requirement to conduct an Integrated Impact Assessment on relevant equalities and sustainability considerations and detail its outcomes. A [public record of these](#) is maintained on the Council's website.
- Any decisions that are taken by officers under urgency provision require a report to the next committee detailing the decision taken and the reasons. See [Committee Terms of Reference and Delegated Functions](#) .
- [Council Diary](#) arrangements reported to Council annually.
- The [Scheme of Delegation](#) sets out the powers delegated by the City of Edinburgh Council to officers, pursuant to the [Local Government \(Scotland\) Act 1973](#). The Scheme facilitates the efficient conduct of Council business by clearly setting out the nature and extent of the powers delegated to officers by the Council, thereby ensuring that decisions are taken at an appropriate level and ensure sufficient and appropriate scrutiny.
- Copies of agendas, minutes and reports for all Council and committee meetings are held by Edinburgh City Archives.
- Members have the opportunity to challenge officers submitting reports at Agenda Planning Meetings and committee.
- [Petitions](#) procedure streamlined as part of the review of [political management arrangements](#). (June 2017).
- [Deputations](#) (representative of a group or organisation speak at a committee meeting on a subject of their choice) are welcomed to feed into policy making at Council and Committees.
- Statutory requests for information are dealt with via an established process. Council responses are routinely made publicly available through its [FOI Disclosure Log](#).
- Complaints made to the Council are dealt with under the [Council's Complaints Procedure](#), which has a clear outline of responsibilities, timescales and escalation routes to the Scottish Public Services Ombudsman. This procedure is available on our website for the public and on the Orb for staff. There is a Corporate Complaints Management Group which promotes and facilitates better complaints management throughout the organisation. A Strategic Complaints Group was established in August 2021 to oversee significant customer engagements.
- Annual Performance reports, Performance updates reports, and Local Government Benchmarking Framework reports can be found on the [Strategy, Performance and Research](#) pages of the Councils' website. The Council's performance reporting takes into consideration appropriate feedback to the relevant stakeholders of any decisions taken by Council by using appropriate communication routes.
- The Council regularly consults and engages with stakeholders and members of the public on its plans and policies. Methods to seek feedback include surveys, focus groups, public meetings, and involving relevant stakeholders in participatory budgeting and local community planning. Details on how to find out about and participate in consultations and records are available via our [Consultation Hub](#).
- Honesty and transparency is enshrined in the [protocol for member officer relations](#) in decision-taking and advice giving.
- Financial impact reporting arrangements are embedded in the [financial regulations](#).
- [Contract Standing Orders](#) ensure that proper procedures are adhered to throughout the procurement process and that there is compliance with relevant sustainable development and equality requirements required by law and co-production with key stakeholders is planned as appropriate. [Contract Standing Orders](#) demonstrate the Council's compliance with the general principles of equal treatment, non-discrimination, transparency and proportionality.
- Procurements must not be designed with the intention of unduly favouring or disadvantaging any potential tenderer. [Contract Standing Orders](#) clearly demonstrate the Council's open approach to tendering processes and details relevant values and associated purchasing procedures for all potential contracts including appropriate approval and delegation levels. The Council also reports awards of contract and related activity conducted through delegated authority to committee every 6 months, to provide greater transparency of such purchasing activity.
- [Grant Standing Orders](#) – provide guidance, controls and regulate the grant application and award process throughout the Council and on behalf of the Edinburgh Integration Joint Board (EIJB). Grant Standing orders were approved February 2022.
- Locality Improvement Planning - each locality has produced a locality improvement plan based on a significant programme of community engagement with local stakeholders and the wider community. The engagement was delivered by a range of partners involving a wide variety of methods and focussing on service users and people experiencing the greatest inequality. Through this process communities of place, interest and identity identified their priorities and will continue, through ongoing dialogue and engagement, to influence the design and delivery of services to improve outcomes in their areas.
- Community Planning - The Edinburgh Partnership governance model offers the opportunity to enhance community planning arrangements at all spatial levels in the city. A key area of the locality-based working has been to involve communities in decision making on the use of devolved funds such as the Community Grants Fund. This role has further been strengthened with the ongoing use of participatory budgeting, such as Leith Chooses, which has increased local democratic decision making, promoted a greater understanding of public budgets and encouraged communities to develop their own solutions to issues.

	<ul style="list-style-type: none"> <li>▪ Service Developments_– the development of facilities and new services are planned and delivered in consultation with local communities with changes and improvements seeking to reflect identified local need where possible e.g. upgrades to local playparks; library service refurbishments</li> <li>▪ Participatory Budgeting_– local communities are increasingly involved in having a say on the allocation of public funds through participatory budgeting, going beyond the traditional small grants model to examine opportunities within mainstream spending, with the development of a range of creative ways both digital and events based to engage greater numbers of local people. E.g. Feith Chooses</li> <li>▪ Place Improvements_– linked to the bullets above, Locality teams are regularly engaged in significant local stakeholder consultation on wider public realm projects – eg. Trams to Newhaven, Meadowbank Redevelopment, Regeneration of Craigmillar Town Centre, India Quay etc, as well as very localised engagement and consultation regarding locally prioritised environmental improvement projects, reported back through Neighbourhood Networks</li> <li>▪ <a href="#">Consultation Policy</a> – an organisation-wide policy was introduced to ensure all consultation activity was self-assessed against quality criteria, and high-assessed activity was subject to a critical review process and sign-off by a multidisciplinary panel. The Policy also introduces minimum timescales for consultation activity. This action improves quality of activity and ability of stakeholders to participate in activities.</li> </ul>
Rationale for score	Assessment of the above evidence. Significant amounts of good quality evidence showed only minor improvement were required such as reviewing processes. Overall the Council takes significant decisions in public through agreed and tested governance processes.
<b>Supporting principle</b>	<b>2.2 Engaging comprehensively with institutional stakeholders</b>
<b>Requirement of the Council’s Code</b>	2.2.1 Ensuring effective engagement with clarity of purpose, objectives and intended outcomes. <span style="float: right;"><b>Score out of 10: 7</b></span>
Evidence of compliance and links	<p>Engagement with institutional partners is facilitated through a number of different forums as well as more bilateral relationships. The council has strong relationships with the rest of the public sector through the Edinburgh Partnership, the business community through the Edinburgh Business Forum, the NHS through the IJB and the Edinburgh Third Sector, neighbouring local authorities through City Region Deal governance and the Scottish Government and other Scottish local authorities through our membership of COSLA and the Scottish Cities Alliance. Engagement with institutional stakeholders can take a variety of forms and is determined by the nature of the relationship and the activity being undertaken. Further evidence of our engagement includes:</p> <ul style="list-style-type: none"> <li>▪ Engagement with the Scottish Government through our Membership of COSLA and the Scottish Cities Alliance.</li> <li>▪ Development of regional partnerships through new regional governance arrangements taken forward by the Edinburgh and South East Scotland City Region Deal which include the six regional authorities, both governments and their agencies and the tertiary and third sectors. A Joint Committee to take this forward has been formally established as has a Regional Enterprise Council which will provide private and third sector leadership to regional engagement.</li> <li>▪ The business community through the Edinburgh Business Forum as well as a number of sector-based groups such as The Edinburgh Planning Forum and the Edinburgh Tourism Action Group.</li> <li>▪ Key resilience stakeholders are engaged through the Multi-Agency Scottish Resilience Structure.</li> <li>▪ In reporting to Committee, all consultation and engagement activities relating to Council decisions are outlined and required to be published as part of reports.</li> <li>▪ The work of localities and strategic partnerships is informed through ongoing dialogue with community and partner agencies, together with dedicated engagement programmes, to ensure all activity reflects the aspirations and priorities of communities.</li> <li>▪ The city’s Community Planning Partnership (Edinburgh Partnership) formally endorsed and approved the EP <a href="#">Community Plan 2018-28</a>, on 30 October 2018. The Plan sets out the partnership’s commitment to work together to reduce poverty and inequality within the city and improve the quality of life for all. The plan identified the issues that require sustained joint action to make a difference and is based on what communities have identified are issues for them and their areas. It is focused on three strategic themes: enough money to live on, access to work, learning or training opportunities and making sure people have a good place to live. The Plan was approved by the EP Board, which comprises 19 representatives drawn from public, third sector and community bodies.</li> <li>▪ To better support partnership work at a local level, the Council and its partners work to four co-terminus locality areas. In addition, the Council and its partners have established four Locality Community Planning Partnerships as part of the new community planning governance arrangements. Membership includes statutory partners, community representatives and have flexibility to co-opt additional representatives at a local level to include other relevant partners. A key role for the Locality Community Planning Partnerships is to set priorities and monitor progress of the Locality Improvement Plans. Meetings resumed in Autumn 2020 as online meetings and are well attended.</li> <li>▪ The Council and its partners are also focused on addressing citywide issues through four strategic partnerships covering community safety, children’s services, community learning and development and city outcomes to address poverty and inequality</li> </ul>

	<ul style="list-style-type: none"> <li>Engagement with Trade Unions through; Joint Consultative Group (Elected members, TUs and Officers); Partnership at work (CLT &amp; TUs); HR/TU fortnightly meetings; Directorate consultative forums (Directorate Leadership teams and local TU representatives). Additionally, where we are required to undertake collective consultation then we do so e.g. organisational reviews, policy development etc.</li> </ul>
Rationale for score	Assessment of the above evidence. Engagement with city stakeholders was not as strong as it could be but does reflect the positive relationships and involvement we have with larger national organisations (e.g. COSLA, Scottish Government).
<b>Requirement of the Council's Code</b>	<b>2.2.2 Developing partnerships based on trust, shared commitments, a challenge culture and added value.</b> <span style="float: right;"><b>Score out of 10: 6</b></span>
Evidence of compliance and links	<p>The Council has a robust framework for partnership working which can be seen through the Edinburgh Partnership, the Integration Joint Board and City Region Deal Framework. This partnership approach has encouraged innovation and facilitates collaborative engagement.</p> <ul style="list-style-type: none"> <li>The Edinburgh Partnership (EP) is made up of a Board, four strategic partnerships, four locality partnerships and 13 neighbourhood networks. The EP Board is not an incorporated body. The partnership operates in a spirit of mutual respect and partnership working. Each member has equal standing. The EP Community Plan 2018-28 includes three strategic priorities that have been agreed on the basis of resourced commitments being made by community planning partners. The aim of the partnership is to work together to address common problems and to hold partners to account in terms of partnership services.</li> <li>During 2018 the EP Board carried out a review and consultation of its governance arrangements and developed a Local Outcome Improvement Plan (Community Plan) in response to the legal requirements of the Community Empowerment (Scotland) Act 2015. The new plan states the ambitions to further strengthen approaches to change, challenge and effective partnership working in tackling poverty and inequality in the city. Locality Improvement Plans, also a legal requirement, were approved in November 2017 following a period of extensive consultation with communities and public and voluntary sector partners.</li> <li>To better support partnership work at a local level, the Council and its partners work to four co-terminus locality areas. In addition, the Council and its partners have established four locality community planning partnerships as part of the new community planning governance arrangements. These provide the platform for improving service coordination and partnership activity in each area, with a key focus on progressing priorities set out within the Locality Improvement Plan for the area. The delivery of the Locality Improvement Plan requires commitment from a much wider partnership contribution at a local level, with partners aligning resources to shared commitments.</li> <li>The Council and its partners are also focused on addressing citywide issues through four strategic partnerships covering community safety, children's services, community learning and development and city outcomes to address poverty and inequality</li> <li>The Community Safety Partnership is responsible for coordinating a multi-agency response to promote community safety, to reduce reoffending and to tackle antisocial behaviour across the city. Improving community safety and effective reduction in reoffending depends on a complex, multi-agency and multi-sector approach to the delivery of a wide range of both universal and specialist services. This multi-agency approach to community safety has strengthened the locality focus which allows for closer engagement with neighbourhoods and is set out in <a href="#">Edinburgh's Joint Community Safety Strategy 2020- 2023</a>.</li> <li>The Edinburgh Integration Joint Board (EIJB) is a formally constituted decision-making body set up under the provisions of the <a href="#">Public Bodies (Joint Working) (Scotland) Act of 2014</a>. It is a formal board whose membership comprises Non-Executive Directors of NHS Lothian and Elected Members of City of Edinburgh Council. It is required to act as a single body rather than the sum or 'sides' of its membership and its operational requirements are set out in the agreed <a href="#">Scheme of Integration</a>. The IJB is required to have in place as its accountable officers a Chief Officer and Chief Finance Officer and it sets out its aspirations in its <a href="#">Strategic Plan</a>.</li> <li>The operational element which delivers the IJB's strategic intention is the Edinburgh Health and Social Care Partnership (EHSCP). Led by the Chief Officer and Executive team the partnership brings together the operational, planning and delivery oversight of a range of adult social care services with a number of community health and hospital-based services in Edinburgh. The aim is to improve the health and wellbeing of citizens by joining up the planning and delivery of health and social care services previously delivered separately by The City of Edinburgh Council and NHS Lothian.</li> <li>The IJB also includes, as non-voting members, professional, carer and service user members to ensure that all views are incorporated in planning and instructing strategic objectives.</li> <li>Directorate Health and Safety Groups/Committees meet with Trades Unions on a quarterly basis to ensure appropriate level of consultation and engagement on health and safety matters.</li> <li>Partnership meetings with trade unions take place on a regular basis at a council wide and service area level. We consult trade union colleagues on people related/cultural change developments, e.g. new and revised HR policies, change etc. The Council recognises eight trades unions for the purposes of collective bargaining. To help the consultation and negotiation process, the trades unions have appointed a staff side secretary covering all non-teaching staff and another covering teaching staff. The Council has a <a href="#">Working Together Protocol</a>, which sets out the way that management and the trades unions should work together to achieve their shared goals and common interests and the behaviours expected from both sides.</li> <li>The Council has set up a range of colleague networks. These networks support colleagues who share a common protected characteristic. The aim of each network is to: develop strong, productive working partnerships with managers and colleagues; help inform our approach to ensuring respect and equality in the workplace; tackle barriers to progression, and create a more inclusive working environment.</li> </ul>



	<ul style="list-style-type: none"> <li>▪ The full <a href="#">City Region Deal</a> was agreed in July 2018 by the City Region and both National governments. It consists of a range of partners, including six councils, four universities and the involvement of the business and third sectors. Internal Audit completed a review of City Deal Funding Processes in June 2020 operated by the Council on behalf of regional partners – which had an overall effective (green) outcome. Internal Audit also reviewed <a href="#">City Deal Integrated Employer Framework in March 2023</a>, with an overall outcome of substantial assurance. In addition, regular assurance arrangements for internal audit have been agreed.</li> <li>▪ The Council is participating in key national activities as an active member of COSLA and SOLACE, along with engaging in local activities.</li> </ul>
Rationale for score	Assessment of the above evidence. However, it is recognised that our partnership working with the NHS in the Edinburgh Integration Joint Board has not been as strong as it could be during the period.
<b>Supporting principle</b>	<b>2.3 Engaging with individual citizens and service users effectively</b>
<b>Requirement of the Council's Code</b>	2.3.1 Ensuring effective engagement with clarity of purpose, objectives and intended outcomes. <b>Score out of 10: 7</b>
Evidence of compliance and links	<p>The Council has made significant efforts over recent years to improve the way we engage and consult with citizens and communities moving towards a significantly more digitally enabled approach. There is however more work to do to sustain and broaden our approach in this regard to ensure we are improving outcomes.</p> <p>The pandemic placed significant restrictions on our ability to reach seldom-heard citizens, especially those who are digitally excluded. Where possible, the Council has deferred consultation activity, but we have also seen more use of online discussion tools and engagement through social media, which has resulted in more online responses. This suggests that citizens may be more aware of Council activity than before the pandemic.</p> <ul style="list-style-type: none"> <li>▪ A wide range of engagement activities are carried out, ensuring opportunities are provided in ways that are appropriate for communities of place, interest and identity to express their needs and views on services and future provision to inform service development and delivery. This included an extensive exercise to engage the community to inform the development of the Locality Improvement Plans required under the <a href="#">Community Empowerment (Scotland) Act 2015</a>.</li> <li>▪ Meaningful engagement is the primary aim of the neighbourhood network approach, which provides opportunities for all members of the community to participate, influence and shape activity on an ongoing basis.</li> <li>▪ Guidance on community engagement policies and approaches is produced and cascaded to staff and members as appropriate. This includes the formal adoption of the National Standards for Community Engagement by Council in March 2017.</li> <li>▪ Communities are encouraged and supported to be involved in a wide variety of ways, for example a series of workshops were held across localities leading to the development of the Locality Improvement Plans.</li> <li>▪ The Council has a Consultation Framework which provides guidance to officers on deciding whether the appropriate approach to an issue is communication, engagement or consultation.</li> <li>▪ <a href="#">Complaints Policy</a> approved by Policy &amp; Sustainability Committee.</li> <li>▪ The work to develop the Integration Joint Board's understanding of the local population is done through ongoing dialogue with service user and partner agency representation at regular JSNA (Joint Strategic Needs Assessment) stakeholder group meetings.</li> <li>▪ <a href="#">Consultation and engagement policy</a> approved in April 2021. Internal Audit completed a review of <a href="#">implementation of the policy</a> in October 2022 which provided reasonable assurance. Audit actions are being progressed in line with agreed timelines.</li> </ul>
Rationale for score	Assessment of the above evidence. The consultation policy was approved ensuring effective engagement with clarity of purpose, objectives and intended outcomes. Minor improvements such as making more use of the digital space to engage was identified.
<b>Requirement of the Council's Code</b>	2.3.2 Developing effective communication methods that encourage, collect and evaluate views and experiences while ensuring inclusivity. <b>Score out of 10: 7</b>
Evidence of compliance and links	<p>The Council has made significant efforts over recent years to improve the way we engage and consult with citizens and communities. Improvement in consultation and use of plain English with citizens.</p> <ul style="list-style-type: none"> <li>▪ The Council regularly consults and engages with stakeholders and members of the public on its plans and policies. Methods to seek feedback include surveys, focus groups, public meetings, and involving relevant stakeholders in participatory budgeting and local community planning. Details on how to find out about and participate in consultations and are available via our <a href="#">Consultation Hub</a>.</li> </ul>

	<ul style="list-style-type: none"> <li>▪ The Council has established corporate accounts on the following social media platforms <a href="#">X</a>, <a href="#">Facebook</a>, <a href="#">Pinterest</a>, <a href="#">Flickr</a>, <a href="#">YouTube</a> and <a href="#">LinkedIn</a>. A specialist account has been established to enable officers in Customer Services to address specific concerns raised by members of the public.</li> <li>▪ It is acknowledged that there was limited consultation with elected members and members of the public on the 2023/24 budget proposals due to the timescales within which supporting detail was available. Given this, a number of recommendations were included in a report on the <a href="#">Review of the Budget Process</a> considered by the Finance and Resources Committee on 20 June 2023, acknowledging the need, wherever practicable, to consult more fully with affected communities and stakeholders. The <a href="#">locality improvement plans</a> set out effective mechanisms for providing feedback on how stakeholder views have informed service development and delivery as well as ongoing performance monitoring. This is a core element of the National Standards for Community Engagement which have been adopted by the Council.</li> <li>▪ Engagement activity is designed to address the involvement of all stakeholders, with mapping and demographic data informing approaches.</li> <li>▪ Engagement in feedback activities through public performance reports or local engagement events forms a critical element of the partnership's work, with this informing the development of plans and strategies including LIPs and LOIPs. The EP focuses on co-production approaches to ensure the views of citizens are taken into account. The establishment of the neighbourhood networks is designed to strengthen the partnership's approach to ensuring communities influence and shape community planning in the city.</li> <li>▪ EP supports the Edinburgh Equality and Rights network (EaRN) to ensure communities of interest are engaged with and supported in community planning activity.</li> </ul>
Rationale for score	Assessment of the above evidence. Minor improvements are needed, such as making more use of the digital space to engage.
<b>Requirement of the Council's Code</b>	<b>2.3.3 Ensuring consideration of future needs and the impact of decisions on future generations.</b> <span style="float: right;"><b>Score out of 10: 7</b></span>
Evidence of compliance and links	<p>The Council's <a href="#">Business Plan : Our Future Council, Our Future City 2023-27</a> was approved by Committee in March 2023 and will guide and focus our priorities, deliver real improvements and build on our success as a capital city with such a high quality of life to end poverty, to become a net zero city by 2030 and create good places to live and work for our residents across the whole city. The <a href="#">updated Planning and Performance Framework</a> is aligned to the Council's Business plan and drives strategic planning and performance management. The development and approval of the Business Plan directly responses to key strategic findings set out in the <a href="#">City of Edinburgh Council's Best Value Assurance Audit</a> published in November 2020.</p> <ul style="list-style-type: none"> <li>▪ The Council uses population projections to anticipate future need at below city-level, enabling us to project overall demand for services and anticipate long-term need.</li> <li>▪ <a href="#">Edinburgh's 2050 City Vision</a> principles of Fair, Pioneering, Welcoming and Thriving were agreed by the Council in June 2020.</li> <li>▪ <a href="#">The Council's Business Plan: Our Future Council, Our Future City 2023-27</a> will guide and focus our priorities, deliver real improvements and build on our success as a capital city with such a high quality of life to end poverty, to become a net zero city by 2030 and create good places to live and work for our residents across the whole city.</li> <li>▪ The Change Strategy framework was published in 2019 and runs until March 2023.</li> <li>▪ The Integration Joint Board is tasked with delivering its vision for a caring, healthier, safer Edinburgh through taking actions to transform how Council and NHS services and staff teams work together; with other partners; and those who use services and communities. A <a href="#">Strategic Plan 2019-22</a> has been agreed and published</li> <li>▪ The Council's Financial Regulations and accompanying Finance Rules set out the requirement for Executive Directors to consider on an ongoing basis their respective budgets, including active management of risks and service pressures, delivery of approved savings and appropriate application of service investment. Taken together, these actions contribute to ensuring that the Council's overall expenditure is maintained within budgeted levels and that financial sustainability is secured in accordance with the financial strategy.</li> <li>▪ In recent years, the Council has significantly increased the level of its unallocated reserves whilst also making provision for the on-going financial impacts of the pandemic. Regular revenue monitoring reports are submitted to Finance and Resources Committee and Full Council. Under the Scheme of Delegation only Full Council can approve the accessing of reserves.</li> <li>▪ . In addition, all Committee and Council reports require authoring officers to consider liaising as appropriate with Finance staff, the financial implications of planned actions, including the adequacy of budget provision, timing of costs and savings and any specific risks around implementation, informed by specific <a href="#">report writing guidance</a> in this area. The Service Director: Finance and Procurement additionally requires to sign off the financial implications sections of all relevant reports, with the right to withdraw reports from Committee agendas where this is not undertaken enshrined in the <a href="#">Financial Regulations</a>.</li> <li>▪ The Council maintains a detailed <a href="#">five-year financial framework</a> and a <a href="#">ten-year capital plan</a>. In addition to capturing changes in the Council's key income and expenditure drivers, the revenue plan incorporates the current and future financial implications of all material approved plans and actions, including the estimated continuing costs of the pandemic allowing decisions to be taken in the knowledge of their anticipated impact on delivery of the Council's key priorities. The Treasury Management Strategy is reviewed and subject to annual approval by the Council.</li> <li>▪ Decisions on any new borrowing are rooted in consideration of their prudence, affordability and sustainability, with levels of external borrowing assessed against a suite of prudential indicators as part of the annual budget motion and corresponding loans charge provision made within the budget framework.</li> <li>▪ The Council has approved its approach to participation requests as required by the Community Empowerment (Scotland) Act and reviewed its existing <a href="#">asset transfer policy</a> to ensure compliance with the new legal duties. Asset transfers require committee approval, and this control was utilised successfully in the transfer of Duncan Place Resource Centre.</li> <li>▪ The <a href="#">2050 Edinburgh City Vision</a> was welcomed and endorsed by the Policy and Sustainability Committee on 11 June 2020.</li> </ul>

	<ul style="list-style-type: none"> <li>▪ The council supported the work of the <a href="#">Edinburgh Poverty Commission</a> which concluded at the end of 2020 and its recommendations are being taken forward through the <a href="#">Edinburgh Partnership Board</a> and <a href="#">the Council End Poverty in Edinburgh Delivery Plan 2020-30</a>.</li> <li>▪ The <a href="#">City Mobility Plan 2021-2030</a> sets out the Council’s strategic approach to sustainable, safe and effective movement of people and goods around Edinburgh up to 2030</li> <li>▪ The <a href="#">City Plan 2030</a> is in development looking at the development needs of the City. The City Plan will set out how we develop the city sustainably over the next ten years.</li> <li>▪ The Council is developing a <a href="#">net zero strategy</a> to address the climate emergency, and strategically plan for the cities energy needs in a sustainable way. The Policy and Sustainability agreed the <a href="#">Council Emissions Reduction Plan</a> on 30 November 2021.</li> <li>▪ The Integrated Impact Assessment (IIA) mechanism is built into policy making and decision making through the Council’s committee reporting and policy templates.</li> </ul>
Rationale for score	Assessment of the above evidence. Strong evidence provided such as the Integrated Impact Assessment (IIA) mechanism is built into policy making and decision making through the Council’s committee reporting and policy templates.
<b>Principle 2 – Improvement plan</b>	<p><b>Sub Principle 2.1.1</b></p> <ol style="list-style-type: none"> <li>1) To work with local community planning partnerships on their role in and their relevance and relationship to local communities</li> <li>2) To develop a community engagement programme which strengthens the role of communities in service delivery and decision-making processes.</li> <li>3) Implement the updated Council wide <a href="#">Planning and Performance Framework</a> to support the mobilisation and monitoring of the Business Plan.</li> <li>4) Once the medium-term implications of the pandemic become clearer, develop a five-year revenue budget framework and initiate development of a savings programme to address the significant projected funding gaps in 2023/24 and 2024/25 – <i>Medium-term financial plan in development</i>.</li> </ol> <p><b>Sub Principle 2.2.2</b></p> <ol style="list-style-type: none"> <li>5) Council will seek to strengthen our relations with the NHS.</li> </ol> <p><b>Sub Principle 2.3.3</b></p> <ol style="list-style-type: none"> <li>6) Agree, publish and progress the City Plan 2030</li> <li>7) Edinburgh Partnership Survey – the Council and its Edinburgh Partnership partner organisations will launch a new survey in 2023 to monitor local outcomes and resident views.</li> <li>8) An urgent decisions register to be created to record the decision, reason why an urgent decision was required, who took the decision, which officers were involved in taking the decision, consultation with/approval from Elected Members (if required), which meeting of Council/Committee the decision will be reported to thereafter.</li> </ol>
	<ol style="list-style-type: none"> <li>1) Service Director, Culture and Wellbeing</li> <li>2) Service Director, Culture and Wellbeing</li> <li>3) Head of Strategic Change and Delivery</li> <li>4) Service Director, Finance and Procurement</li> <li>5) Service Director, Legal and Assurance</li> <li>6) Head of Strategic Change &amp; Delivery</li> <li>7) Head of Strategic Change &amp; Delivery</li> <li>8) Head of Democracy, Governance &amp; Resilience</li> </ol>

<b>Principle 3</b>	<b>Defining outcomes in terms of sustainable economic, social, and environmental benefits</b>	
<b>Supporting principle</b>	<b>3.1 Defining outcomes</b>	
<b>Requirement of the Council’s Code</b>	3.1.1 Having a sustainable vision for the organisation which sets out strategy, forward planning and impact on stakeholders.	<b>Score out of 10: 8</b>
Evidence of compliance and links	<p><a href="#">Edinburgh’s 2050 City Vision principles of Fair, Pioneering, Welcoming and Thriving were agreed by the Council in June 2020</a> with the express intention of ensuring we have a city that meets the needs of future generations.</p> <p><a href="#">The Council’s updated Business Plan: Our Future Council, Our Future City 2023-27</a> will guide and focus our priorities, deliver real improvements and build on our success as a capital city with such a high quality of life to end poverty, to become a net zero city by 2030 and to improve the wellbeing of our residents across the whole city. The updated <a href="#">Planning &amp; Performance Framework</a> drives strategic planning and performance management. Following approval of the updated Business Plan, the updated Planning &amp; Performance Framework was approved in March 2023 and will provide a further opportunity to embed a culture of performance management across the Council. The development and approval of the Planning and Performance Framework directly responded to key strategic findings set out in the <a href="#">City of Edinburgh Council’s Best Value Assurance Audit</a> published in November 2020.</p>	

	<ul style="list-style-type: none"> <li>▪ The <a href="#">Council's updated Business Plan: Our Future Council, Our Future City 2023-27</a> and <a href="#">updated Planning and Framework</a> were agreed in March 2023</li> <li>▪ An approach to <a href="#">respond and monitor actions to address the findings within the City of Edinburgh Council's Best Value Assurance Audit</a> was agreed in February 2021.</li> <li>▪ <a href="#">Locality improvement plans</a> have been developed to meet the requirements of the <a href="#">Community Empowerment (Scotland) Act 2015</a>. Development has been informed by extensive engagement in each of the four localities to ensure the views of the community are taken into account and that plans are tailored to fit the individual needs and aspirations of each area. The development process for the plans has been subject to an Integrated Impact Assessment and the plans screened under <a href="#">Schedule 2 of the Environmental (Scotland) Act 2005</a>. The priorities set out in the Locality Improvement Plans 2017-22 were reviewed and updated in 2020 to ensure they were still relevant.</li> <li>▪ Our <a href="#">People Strategy 2021-2024</a> was presented to Policy &amp; Sustainability Committee in April 2021 with an accompanying action plan aligned to drive the delivery of our Business Plan 2021-2024 priorities.</li> <li>▪ Colleague networks have been established and meet regularly.</li> <li>▪ The People Board has been established to oversee the People Strategy and has met on a number of occasions during 2022/23 and is currently under review.</li> <li>▪ The Council's budget process is founded upon priority-based principles, with additional demographic-related investment provided on an annual basis and proportionately lower savings requirements applied to the priority areas set out in the <a href="#">Business Plan</a>.</li> <li>▪ The Council was one of the first in Scotland to introduce a long-term financial plan, doing so in 2009. The expenditure and income assumptions underpinning the plan are subject to at least six-monthly review, with the results considered by the Finance and Resources Committee.</li> <li>▪ The Council's budget strategy has sustainability at its core, with, for example, no capital or other investment approved without assurance over its longer-term affordability.</li> <li>▪ In acknowledging the potential for closer integration of financial and non-financial information to inform decision-making, a "Budget Book" has previously been created for Elected members to give them additional information and context when making complex budget decisions. Breaking down the approved expenditure by service area and directorate to show how our money is spent in a clearer and more transparent way.</li> <li>▪ The mainstreaming of participatory budgeting forms a key action to achieve the Council's strategic aim of listening to citizens and empowering communities in all we do, set out in the <a href="#">Council Business Plan</a>. Further, the Council committed to maintain new relationships and groups built up as a response to Covid-19 and support communities with Community Asset Transfers and Participatory Budgeting.</li> </ul>
Rationale for score	Assessment of the above evidence. The Council has a clear vision and plan. Steps have also been taken to improve controls such as reviewing the People Board.
<b>Supporting principle</b>	<b>3.2 Sustainable economic, social and environmental benefits</b>
<b>Requirement of the Council's Code</b>	3.2.1 Ensuring that policies and plans are sustainable and balance the needs of all economic, social and environmental stakeholders. <span style="float: right;"><b>Score out of 10: 7</b></span>
Evidence of compliance and links	<p>The Council's Integrated Impact Assessment incorporates the following areas: Equality, Human Rights, Sustainability, Environment and Economy. It has been developed to support us to meet our legal duties, including those arising from the <a href="#">Environmental Impact Assessment (Scotland) Act</a> and the <a href="#">Climate Change (Scotland) Act</a>, and will be used as evidence for the Fairer Scotland Duty. It is carried out for any plan, strategy or proposed service change that may have an impact on equalities, the environment or the economy. Further, each report to Committee must include an assessment of the impact on sustainability. This area has been reviewed by Internal Audit and improvements are currently being progressed through open audit actions.</p> <ul style="list-style-type: none"> <li>▪ <a href="#">The Council's Equality, Diversity and Rights Framework</a> ensures that citizens have a fair access to services and are able to use these services and join in with the life and work of the city.</li> <li>▪ The Council's <a href="#">Equality and Diversity Policy</a> was agreed at Committee on 8 August 2017.</li> <li>▪ Economic and social benefits are not specified requirements when policy and planning decisions are taken, however they are fundamental in the <a href="#">Council's updated Business Plan</a> and are therefore implicit in the decision making of the Council.</li> <li>▪ The Committee <a href="#">Report writing template and guidance</a> includes a requirement for authors to detail all relevant information to ensure that the decisions being taken are open and transparent where benefits and impacts are in conflict.</li> <li>▪ The Council has a robust approach to risk management and this is incorporated explicitly in all reports to Committee on decisions to be taken. The report template also requires officers to explicitly consider the financial impacts of any decisions taken.</li> <li>▪ <a href="#">The Councils updated Business Plan: Our Future Council, Our Future City 2023-27</a> forms part of a robust strategic framework that connects the strategic vision of the Council and its partners to the detailed plans that guide the delivery of our frontline services. This framework ensures that all Council plans and strategies are driven by and focused towards the delivery of a single shared vision for the city and our services. This framework will comprise the 2050 City Vision, Community Plan and Local Development Plan, Locality Improvement Plans, Council Strategies and Directorate Business Plans.</li> <li>▪ <a href="#">Petitions</a> procedure implemented as part of review of <a href="#">political management arrangements</a>. (June 2017).</li> <li>▪ Deputations (representative of a group or organisation speak or provide a written submission at a committee meeting on a subject of their choice) are welcomed to feed into policy making at Council and Committees.</li> <li>▪ The Council's Policy and Insight service gathers extensive information about the social and demographic attributes of residents and analyses this to provide input into policy decisions.</li> <li>▪ The Council consults and engages about service prioritisation and policy with residents through its budget engagement activity.</li> <li>▪ The new community plan (<a href="#">LOIP</a>) was established in October 2018.</li> </ul>

	<ul style="list-style-type: none"> <li>▪ The Council’s Sustainable Procurement Strategy, adopted in March 2020, has seven key strategic objectives to guide the Council’s purchasing activity, one of which is to contribute to the Council’s net carbon target.</li> <li>▪ In July 2020 the <a href="#">Council responded to the Edinburgh Climate Commission</a>, signed the <a href="#">Edinburgh Climate Commission’s Climate Compact</a> in December 2020 and has developed a <a href="#">carbon scenario tool</a> to evaluate and inform the council of the carbon impact of projects and investment decisions. The Policy and Sustainability agreed the <a href="#">Council Emissions Reduction Plan</a> on 30 November 2021.</li> <li>▪ Annual procurement report incorporating Climate Change actions (previously section 5 of the climate report.)</li> </ul>
Rationale for score	Assessment of the above evidence. Climate training has been rolled out with a high uptake. Reporting to Committees and Council now includes section on climate implications.
<b>Principle 3 – Improvement plan</b>	<p><b>Sub Principle 3.1.1</b></p> <ol style="list-style-type: none"> <li>1) Once the medium-term implications of the pandemic become clearer, develop a five-year revenue budget framework and initiate development of a savings programme to address the significant projected funding gaps in 2023/24 and 2024/25 - Medium-Term Financial Plan being developed.</li> </ol> <p><b>Sub Principle 3.2.1</b></p> <ol style="list-style-type: none"> <li>2) Develop a detailed programme of activity and associated timescales to allocate 1% of externally provided funding by means of Participatory Budgeting</li> <li>3) Update the ‘Budget Book’ going forward.</li> </ol>

- 1) Service Director, Finance and Procurement
- 2) Service Director, Finance and Procurement
- 3) Executive Director of Corporate Services

<b>Principle 4</b>	<b>Determining the interventions necessary to optimise the achievement of the intended outcomes</b>	
<b>Supporting principle</b>	<b>4.1 Determining interventions</b>	
<b>Requirement of the Council’s Code</b>	4.1.1 Supporting decision makers to take decisions based on objective information and rigorous analysis, whilst considering best value, risk, stakeholder views and future impacts.	<b>Score out of 10: 7</b>
Evidence of compliance and links	<p>The Council has a strong framework to support decision makers, in particular elected members. This is even more important in a changing environment with the Council having a minority administration. How elected members are supported, and the information provided to enable strong scrutiny and decision making, has to be flexible as those needs crystallise. The Council needs to continually adapt to ensure it is agile enough to maintain this strong framework. A clear framework exists for officer decision making; including the Scheme of Delegation, financial instructions from the Council and Contract Standing Orders.</p> <p>Enhanced and earlier scrutiny of approved budget proposals has contributed positively to the proportion subsequently delivered. There is still a need in some cases however for financial decisions taken by individual service areas to take greater account of monetary and other impacts elsewhere within the Council, such that best overall use is made of scarce resources.</p> <p>To Council operates to the decision-making framework established by the <a href="#">Scheme of Delegation and Committee Terms of Reference and Delegated Functions</a>. This establishes where accountability and responsibility lie for key strategic and operational powers, with Elected Members and Officers feeding into both areas as appropriate.</p> <p><b>Elected Members</b></p> <ul style="list-style-type: none"> <li>▪ Committee report template and guidance is regularly reviewed and includes standard sections requiring authors to detail consultation and engagement, sustainability impact, equalities impact, financial impact, measures of success and risk, policy, compliance and governance impact – most recent in May 2023</li> <li>▪ The Council has implemented a Committee Management System (modern.gov). This updates the online committee paper archive system allowing for better search facilities and provides functionality which allows for the secure electronic transmission of private committee reports and information. A bespoke committee paper app has been provided to elected members which allows for secure access and personal annotation of committee reports.</li> <li>▪ Workshops and briefing notes are regularly used to support Committee reports.</li> <li>▪ Members have the opportunity to challenge officers submitting reports and ask questions at both agenda planning meetings and committee.</li> <li>▪ All Council and Committee reports and decisions are recorded and are available on the CEC web site via <a href="#">Council papers online</a> , from May 2003).</li> <li>▪ Regular email, face-to-face and one-to-one briefings take place with elected members.</li> </ul>	

- Deputations (representative(s) of a group or organisation to speak or provide a written submission at a committee meeting on a subject of their choice) are welcomed at Council and Committees.
  - Petitions process, established in 2012, engages and involves citizens in the democratic process. The process was reviewed in [June 2017](#), to ensure a speedier resolution for petitioners.
  - The Council has developed a Change Strategy to ensure it is improving performance whilst managing its budgets
  - A wide range of engagement activities are carried out, ensuring opportunities are provided in ways that are appropriate for communities of place, interest and identity to express their needs and views on services and future provision to inform service development and delivery.
  - The Council's [Locality Improvement Plan](#) development sought the views of communities on the use of assets and the delivery of services in a local context, across organisational silos.
  - Examples of cross stakeholder focus groups (with all party elected member representation) e.g. to develop our Diversity & Inclusion Strategy & Plan
- Corporate**
- The operational elements of the development of the Council's strategic vision (drafting and defining strategic proposals) are managed by the Policy and Insight Service and presented to elected members at committee level for approval.
  - The Council's [performance framework](#) was agreed in November 2018 and has been embedded across the Council since its inception, being reviewed on a regular basis. is designed to drive a performance culture. It will be updated to reflect the Council's new Purpose and Behaviours in 2023/24.
  - The Council's [Planning and Performance Framework](#) supports the delivery and monitoring of the Business Plan through the underpinning Key Performance Indicators. It is designed to drive a performance and continuous improvement culture in the organisation.
  - The Commercial and Procurement Service (CPS) have Commercial Partners, with responsibility to liaise and work with different service areas across the Council. CPS report to senior management within their service area on procurement activity and compliance. This ensures that good practice and areas of concern can be identified and feed into operational decisions.
  - The Council [Contract Standing Orders](#) provide the 'rule-book' for procurement and purchasing of supplies, services and works from which a framework of controls is implemented. Commercial and Procurement Services has continued to improve compliance using our Purchase to Pay (P2P) processes to maximise controls available, in parallel implementing new controls for compliance.
  - Regular engagement with service areas continues across all Directorates, providing 'dashboard' type reporting and enabling review, analysis and adherence in relation to contractual spend, purchase to pay process, CSOs etc. This ensures the Council is continuously reviewing its performance in relation to best value for procurement of goods and services, offering opportunity for intervention where necessary, to enable achievement of the defined needs.
  - The scope of contract purchases continues to be reported to Finance and Resource Committee on a 6-monthly basis, whilst the Council's Annual Report is both reported to Committee and subsequently submitted to the Scottish Government in order to comply with our obligations under the [Procurement Reform \(Scotland\) Act 2014](#). This offers transparency in detailing both the scope of procurement activity (both backward and forward looking) and a review of compliance against the [Council's Procurement Strategy](#), with a view to self-evaluation and continuous improvement.
  - The Corporate Leadership Team (CLT) is a body of Executive Directors and Chief Executive, with input from other senior officers, which considers strategic and operational matters, including areas of regulatory compliance, policy compliance, risk and equalities.
  - CLT review audit action follow up, HR performance and Health and Safety data regularly to ensure appropriate scrutiny.
  - CLT lead a Monthly Change Board to manage the delivery of major change. This board has agreed a project management tool kit that will ensure all significant projects have full business cases developed prior to committee approval and that benefits are tracked and measured.
  - The Council's Senior Leadership Team (SLT) meets monthly. SLT along with directorate Senior Management Teams support CLT in decision-making by the provision of an operational sounding board and feedback loop on important decisions.
  - Risk Appetite Statement

Rationale for score Assessment of the above evidence. Risk reporting to GRBV has changed, now focussing on what the Council is doing to address key identified risks.

**Supporting principle 4.2 Planning interventions**

**Requirement of the Council's Code** 4.2.1 Establishing and implementing robust planning and control cycles that take into account stakeholder input, risks and are adaptable to changing circumstance. Score out of 10: **7**

- Evidence of compliance and links
- The updated [Business Plan](#) ensures that [Council strategy](#), the [City Vision](#), the [Community Plan](#), the [budget plan](#), the [people plan](#) and [Directorate Business Plans](#) reflect the priorities of the public, elected members, partners and our people.
  - A monthly Change Board with representatives from the Corporate Leadership Team (CLT) and project leads provides oversight of key projects.
  - The CLT Risk and Assurance Committee meets quarterly and is supported by directorate and relevant divisional risk and assurance committees.

	<ul style="list-style-type: none"> <li>▪ Planning and Performance Framework sets out the Councils approach to effective planning and performance management including an annual cycle of service planning and review, frequent performance monitoring at all levels in the organisation and Elected Member scrutiny. It is designed to drive a performance and continuous improvement culture in the organisation.</li> <li>▪ Urgent decision provision was included within the <a href="#">Committee Terms of Reference and Delegated Functions</a>. These provisions had been used throughout the pandemic period. The <a href="#">External Auditor’s 2019/20 Annual Report</a> to the Council and the Controller of Audit found that Edinburgh responded promptly and effectively in its political management arrangements to the Covid-19 crisis. The current <a href="#">Committee Terms of Reference and Delegated Functions</a> were approved in <a href="#">February 2023</a>.</li> <li>▪ The <a href="#">Scheme of Delegation</a> sets out the powers delegated by the City of Edinburgh Council to officers, pursuant to the <a href="#">Local Government (Scotland) Act 1973</a>. The Scheme facilitates the efficient conduct of Council business by clearly setting out the nature and extent of the powers delegated to officers by the Council, thereby ensuring that decisions are taken at an appropriate level and ensure sufficient and appropriate scrutiny.</li> <li>▪ As part of the Terms and Conditions (T&amp;C’s) issued in a tender process, the T&amp;C’s detail that the delivery of goods and services may be varied (adaptable) if they follow the conditions, to allow for changing circumstance. In some cases, there is a detailed Change Control Notice. This notice is submitted to the Council, signed by the Service Provider and then assessed and responded to by the Council.</li> <li>▪ The <a href="#">Contract Management Framework</a> sets out the detailed requirements for the conduct of contract management activity within the Council. A suite of operational documents to support the monitoring and delivery of successful contract outcomes and a central support team to provide guidance and continuity of process and procedure is also in place. An effective and consistent application of this framework by all Council contract owners and managers should ensure that this risk is effectively managed; that procured services achieve Best Value for the duration of the contract; and also support efficient service delivery.</li> <li>▪ Commercial and Procurement Services have a programme of contract management compliance reviews, focused on the Council’s highest risk contracts, to further support service area contract management and the roll out of a digital learning contract management module, with Heads of Service being advised which of their contract managers have completed the module.</li> <li>▪ Resilience is a statutory, cross-council activity involving internal and external consultation and engagement with a range of partner organisations and stakeholder interests including planning, risk assessment, warning and informing and exercising, as set out in <a href="#">The Civil Contingencies Act 2004</a>, <a href="#">Contingency Planning (Scotland) Regulations 2005</a>, <a href="#">Preparing Scotland: Scottish Guidance on Preparing for Emergencies</a> and other relevant legislation and guidance, including those related to emergency powers</li> <li>▪ <a href="#">Public Sector Internal Audit Standards</a> require Internal Audit to develop a risk based <a href="#">annual plan</a> that determines the priority of Internal Activity in order to provide assurance on the design and effectiveness of the controls established across the Council to manage its most significant risks. This plan should also be aligned with the Council’s strategies and goals.</li> <li>▪ The Council’s Corporate Leadership Team (CLT) reviews progress with implementing management actions to address the risks associated with open Internal Audit findings monthly, with quarterly reporting to the Governance, Risk, and Best Value Committee.</li> <li>▪ HR provision of assurance on an annual basis</li> <li>▪ The Operational <a href="#">Risk Management Framework</a> and Risk Committees ensure the escalation of risk by design, which in turn allows for early intervention and active management of risks. There are issues with risk management at a operational service/team level – no consistently established arrangements and lack of recording and monitoring risks noted by internal audit.</li> <li>▪ The proactive response of the Council to the Ukraine crisis is a demonstrative example of the design of the controls in place allowing CEC to adapt to the challenge as it arose.</li> <li>▪ An <a href="#">Annual Workforce Controls Report</a> and <a href="#">Quarterly Workforce Dashboards</a> are presented to CLT and to Finance &amp; Resources Committee covering the following: <ul style="list-style-type: none"> <li>▪ the number of Full Time Equivalent (FTE) employees, the type of contract they are employed through and the turnover of new starts and leavers;</li> <li>▪ trends on absence rates, including the top five reasons for short and long-term absence;</li> <li>▪ the cost of the pay bill, including the cost associated with new starters and leavers, overtime and agency workers;</li> <li>▪ Cost and recovery of salary overpayments</li> <li>▪ Narratives from each directorate on workforce trends</li> </ul> </li> </ul>	
Rationale for score	Assessment of the above evidence. The Council has clear and well documented reporting and decision-making processes. The Operational <a href="#">Risk Management Framework</a> includes the Enterprise Risk Management Policy; the Risk Appetite Statement; supporting governance arrangements; procedures and guidance; templates; training and education materials; and communications relating to risk management within the Council.	
<b>Requirement of the Council’s Code</b>	4.2.2 Establishing effective KPIs and capacity to generate performance information that allows for the quality of services and projects to be assessed/measured regularly.	<b>Score out of 10: 6</b>
Evidence of compliance and links	The Councils Planning and Performance Framework was originally approved by Policy and Sustainability in June 2021 and then updated in March 2023 to reflect the Council’s updated Business Plan: Our Future Council, Our Future City 2023-27. The fundamental planning and performance management principles and approach remains the same in the updated framework, but we have evolved our approach to measuring the updated Business Plan and further enhanced scrutiny and transparency through the development of a Public Performance Scorecard. The framework sets out our approach for Planning and Performance management including the annual cycle of service planning and review, KPI/target methodology and benchmarking, performance monitoring, Elected Member scrutiny. It is designed to drive a performance and continuous improvement culture in the organisation.	

- Progress against the delivery of our Business Plan is tracked by a Council-wide Planning & Performance Framework. A key component of the framework is a well-defined suite of performance indicators which are used to measure progress against the Priorities and Outcomes in the Business Plan. To further enhance performance management, scrutiny and transparency we are also developing a Public Performance Scorecard. The Public Performance Scorecard is a suite of performance indicators focused on the day-to-day delivery of key services across the Council. Key performance indicators have been established through engagement with service area senior managers as part of the planning and performance framework.
- An Annual Business Plan Progress report which will include progress against our key actions (projects/plans), milestones and KPI's will be submitted to the Policy and Sustainability Committee. Once developed the Public Performance Scorecard will be submitted to the Governance, Risk and Best Value Committee on a quarterly basis culminating in an Annual Performance report. Reports are published on the Strategy, Performance and Research pages of the Council website.
- Alongside the Business Plan Planning & Performance Framework, more detailed KPIS are developed for key strategies/plans and where appropriate progress and performance reports are submitted to relevant Committee meetings.
- We are currently developing CLT, Directorate and Divisional level dashboards to monitor the Business Plan and Public Performance Scorecard measures on a regular basis.
- The Governance, Risk and Best Value Committee was established to take the lead role as the Council's main scrutiny panel and is convened by a senior opposition member. The Executive Director of Corporate Services attends meetings in person, supported by other members of the Corporate Leadership Team (CLT).
- The Committee has the ability to review any of the Council's activities, to require action or further reports and to call witnesses to support its debate.
- The Accounts Commission's 2016 [Best Value Audit Report](#) stated that the Governance, Risk and Best Value Committee 'provides effective scrutiny of the Council's operations and performance' and in its [2020 Best Value Assurance Audit](#) report provided examples of effective scrutiny of the committee.
- The Council has responded to external scrutiny, in the form of external audit and inspection reports, with improvement plans which are reported to the appropriate committees.
- The Council Companies' Hub was established in [June 2016](#) to improve officer scrutiny of Council companies, including risks. It clarifies roles and responsibilities, good governance, elected members' duties as councillors and the mitigation of conflicts of interest.
- The Annual Assurance Schedule issued to all Heads of Service, Service Directors, Executive Directors, Council Companies and Joint Boards includes sections on risk and performance.
- The Corporate Risk Team regularly meet with partners to ensure that where shared risks exist these are considered and assigned to appropriate owners. Some examples of these meetings are with representatives from NHS Lothian in relation to the EIJ/ESHCP, representatives from Edinburgh Trams to consider operational risks from the existing tram system, and the tram extension project to consider project and future operational risks.
- The [Commercial and Procurement Service](#) works with service areas, suppliers and Policy and Insight to ensure spend and service level, including KPI data, is available to measure performance of the contract during its life and prior to re-tender. This ensures the Council is procuring goods and services which meet its defined needs. This allows us to ensure that the contract is being managed regarding capacity, value for money and delivering savings both financially and in-service efficiencies. Service areas also monitor suppliers to ensure the general T&Cs of the contract are being met and that all sustainable and community benefits are being realised.
- As part of the Council's Governance arrangements, regular reviews of project governance and management is carried out on larger projects and recommendations for improvements acted upon.
- A monthly Change Board with representatives from the Corporate Leadership Team and project leads provides oversight of key projects. A range of project information including status updates is provided to board members.

Rationale for score Assessment of the above evidence. KPIs are available for high level organisational requirements. However, there is not always performance data or individual dashboards for all services and it can be difficult to obtain KPIs for these services to ensure the Council can adopt a truly joined up data driven approach.

**Requirement of the Council's Code** 4.2.3 Ensuring that budgeting and resource planning is informed by realistic revenue and capital estimates and aims to deliver objectives, strategies and plans in a sustainable manner. **Score out of 10: 7**

Evidence of compliance and links The Council's revenue and capital budget frameworks are underpinned by regular and proactive review of the full range of factors influencing the costs of delivering its services and the resources available to fund them. The budget framework also includes sums in respect of a small number of on-going COVID-related impacts.

- The Council has an on-going system of review in place with regard to its main expenditure and income drivers. The contents of the revenue budget framework are subject to at-least six-monthly formal reporting, reflecting as appropriate updated grant funding estimates, population and wider demographic projections, inflationary forecasts (including pay awards) and cost impacts of legislative and other changes. The results of [the most recent assessment](#) were reported to the Finance and Resources Committee on 20 June 2023. This framework has contributed to a position whereby revenue expenditure has consistently been maintained within approved levels. Development of the Council's Medium-Term Financial Plan is also underway.
- Budget reporting is presented regularly to SMTs, monthly to CLT and quarterly to Finance and Resources Committee.



	<ul style="list-style-type: none"> <li>While maintaining financial sustainability remains one of the Council’s key on-going challenges, revenue expenditure has been contained within approved levels for fifteen of the last sixteen years without recourse to unallocated reserves with the one exception being due to exceptional COVID-related pressures very late in 2019/20</li> <li>Capital expenditure and income projections are similarly based on up-to-date prudent assessments of likely receipt levels, grant funding, asset condition, Council commitments and priorities and other relevant data. By assisting service areas to develop realistic expenditure plans and promptly identifying instances of potential project delays, the level of expenditure slippage recorded across the programme has been significantly reduced in recent years, comparing very favourably with other authorities and realising savings in loans charge expenditure contributing to addressing wider savings targets. As with the revenue budget strategy, however, the latest update incorporates additional sums in recognition of upward pressure on labour and materials costs, as well as wider inflation, on project costs.</li> </ul>
Rationale for score	Assessment of the above evidence. Medium-Term Financial Plan being developed - A five-year revenue budget framework will be developed and initiate development of a savings programme to address the significant projected funding gaps in 2023/24 and 2024/25
Supporting principle	<b>4.3 Budgeting and financial sustainability</b>
Requirement of the Council’s Code	4.3.1 Ensuring that the budgeting process and financial strategy are sustainable whilst considering objectives, service priorities, affordability and medium/long-term plans. <span style="float: right;"><b>Score out of 10: 7</b></span>
Evidence of compliance and links	<p>The Council has a duty to ensure that its revenue and capital spending plans are prudent, affordable and sustainable whilst supporting the delivery of its priority outcomes. With this in mind, proposals are developed against the backdrop of a longer-term framework, recognising that the need for efficiency, transformation and prioritisation in the Council’s services is a recurring one. The Council has acknowledged that it will need to reduce the overall staffing numbers through service redesign and prioritisation if it is to secure financial stability. The Council has also undertaken a strategy of the incorporation within the revenue and capital frameworks of significant resources to address historic underinvestment in the Council’s estate and recognising the potential additional revenue liabilities of changes to the estate going forward.</p> <p>The budget framework now reflects provision for significant additional sums in respect of on-going COVID-related impacts, as well as an increased level of unallocated general reserves since 2021/22.</p> <p>The Council continues, however, to face significant financial challenges resulting from increased demand for services, inflation and legislative reform, as well as the continuing financial impacts of the pandemic. These factors are set against a backdrop of core grant funding (accounting for around three quarters of the Council’s overall income) that is not keeping pace.</p> <p>While the Council has approved a balanced budget for 2023/24, we face significant financial challenges going forward. Current projections indicate a need to deliver at least £38m of recurring savings in 2024/25, increasing to £173m over the five-year period to 2028/29.</p> <p>The urgent need to initiate a structured medium to longer-term savings programme was highlighted in both the Council’s Best Value Assurance Report and the external auditor’s report for 2020/21. The Council has therefore initiated development of a medium-term financial plan to address these budgetary challenges, including the approach to identifying savings and efficiencies in both the near and longer term, with <a href="#">an update</a> provided to the Finance and Resources Committee on 20 June 2023.</p> <p><b>Strategic</b></p> <ul style="list-style-type: none"> <li>The Council’s budget strategy affords relative protection to key service areas and priorities within an overall position that emphasises the need for both revenue and capital expenditure and income to remain in balance over the medium term.</li> <li>While recognising the Council’s legal responsibility to set a balanced revenue budget for the following financial year by 11 March, both the revenue and capital budget-setting processes adopt a whole-life approach, capturing the expenditure and income implications of approved or proposed actions not just for the following but also subsequent years. In this vein, the approved <a href="#">2018/23 revenue and capital budget frameworks</a>, in acknowledging historic underinvestment in the corporate estate, include significant additional resources to address this backlog, as well as adopting a more proactive and planned maintenance approach and recognising potential additional revenue liabilities of changes to the estate going forward.</li> <li>The Council’s <a href="#">capital plan</a> similarly adopts a longer-term timeframe and is informed by explicit consideration of Council priorities, thereby maximising the level and effectiveness of investment available to take forward key initiatives with reference to the principles contained within the <a href="#">Asset Management Strategy</a> and relevant <a href="#">Asset Management Plans</a>.</li> <li>In addition to the direct impacts of specific proposals, the <a href="#">medium-term financial plan</a> takes account of the wider implications of the Council’s activity in such areas as the associated required levels of pay award and on-cost provision, fees and charges income and enabling investment. The framework also recognises that demand for the Council’s services mirrors changes in the population as a whole and therefore makes explicit provision for the impact of demographic-led growth in such areas as school education, older people’s care and services for those with physical and/or learning disabilities. The framework also reflects the financial impact of future changes such as anticipated changes in grant funding.</li> </ul>

	<ul style="list-style-type: none"> <li>▪ The Council’s <a href="#">financial framework</a> incorporates modelling of a number of key income and expenditure variables and, by adopting a three to five-year timeframe, seeks to provide a contingency against material changes in any of these key factors influencing the overall savings requirement.</li> <li>▪ While acknowledging current demands and pressures within its financial planning processes, the Council has also placed an increased emphasis on preventative investment in recent years, with notable successes achieved in term of both improved outcomes and cost savings in the area of home care reablement and looked-after children’s services. The <a href="#">Council’s updated Business Plan: Our Future Council, Our Future City 2023-27</a> recognises the crucial role such a preventative approach will play going forward, forming a key pillar of the Council’s future operating model.</li> </ul> <p><b>Operational</b></p> <ul style="list-style-type: none"> <li>▪ While work is underway to introduce further integration of the revenue and capital budgets, the process also takes account of the indirect impacts of changes in demand for Council services, such as additional property and school meal costs linked to growth in the number of pupils within the Council’s schools.</li> <li>▪ The Council’s <a href="#">budget framework</a> is underpinned by a comprehensive and regular review of the key factors influencing the Council’s need to spend and the likely level of resources available to support that spend over the medium- to longer-term, be it due to demographic trends, inflationary pressures, legislative reform, grant funding or other changes. The results of these assessments are reported to the Council’s Leadership Team and the Finance and Resources Committee on an at-least six-monthly basis, allowing the adequacy of the Council’s actions to be framed against not just the immediate savings requirement but also the medium-term financial position. This medium-term perspective also informs the assessment of the adequacy and proposed use of the Council’s reserves in striking an appropriate balance between meeting specific liabilities as they fall due and supporting required transformation through, for example, spend to save investment or meeting staff release costs to secure recurring employee cost savings.</li> <li>▪ A Workforce Controls Panel, which reviews and challenges all vacancies that arise (except those pre-approved posts, such as Teacher, which are agreed by CLT) is in operation. This has added stronger rigour to vacancy management and workforce cost controls.</li> <li>▪ The Council has implemented a <a href="#">single workforce dashboard</a> and management information (MI) process to provide the organisation with consistent, regular, and accurate workforce MI/data to facilitate workforce controls, strategic workforce planning, and to measure performance. Reporting has now been implemented a Council, Directorate, and Division/Service level (for certain measures) to provide reliable insight into a range of workforce controls. The recent implementation of workforce dashboards at Directorate level provides regular MI on the monthly variation in Full Time Equivalent (FTE)/costs (by contract type – permanent, Fixed Term Contract (FTC) acting up/secondment and apprentice), and trend analysis to support workforce management controls.</li> <li>▪ An officer governance structure was reviewed and designed with elements implemented.</li> </ul>	
Rationale for score	Assessment of the above evidence. Controls and monitoring are in place. Medium-Term Financial Plan being developed - A five-year revenue budget framework will be developed and initiate development of a savings programme to address the significant projected funding gaps in 2023/24 and 2024/25	
<a href="#">Principle 4 - Improvement plan</a>	<p><b>Sub Principle 4.1.1</b></p> <p>1) Embed the understanding of the Risk Appetite Statement across the Council. New Risk Appetite statement to be presented to Committee in late 2023.</p> <p><b>Sub Principle 4.2.2</b></p> <p>2) Review how the Council can generate performance data or individual dashboards for all services.</p> <p><b>Sub Principle 4.3.1</b></p> <p>3) Once the medium-term implications of the pandemic become clearer, develop a five-year revenue budget framework and initiate development of a savings programme to address the significant projected funding gaps in 2023/24 and 2024/25. Medium-Term Financial Plan being developed.</p>	<p>1) Service Director, Legal and Assurance</p> <p>2) Service Director, Legal and Assurance</p> <p>3) Service Director, Finance and Procurement</p>

<b>Principle 5</b>	<b>Developing the entity’s capacity, including the capability of its leadership and the individuals within it</b>	
<b>Supporting principle</b>	<b>5.1 Developing the entity’s capacity</b>	
<b>Requirement of the Council’s Code</b>	5.1.1 Regularly reviewing and improving effectiveness through performance monitoring, benchmarking and other methods to achieve defined outcomes.	<b>Score out of 10: 7</b>

Evidence of compliance and links	<p>The Council's Planning &amp; Performance Framework was updated and approved in March 2023 and will provide a further opportunity to embed a culture of performance management across the Council.</p> <p>Difficult decisions will undoubtedly be required if investment in delivering the Council's priority outcomes is to be sustained. All areas of the Council need to contribute to addressing these financial challenges, both to secure sustainability and secure best value in the delivery of its services.</p> <ul style="list-style-type: none"> <li>▪ The Council considers the findings of all Audit Scotland national reviews. These are reported to elected members at appropriate committee for consideration.</li> <li>▪ The <a href="#">Edinburgh Partnership (EP)</a> engages appropriately in all matters relating to communities and working in collaboration to ensure the added value can be achieved. All partners share a single vision for the city that: 'Edinburgh is a thriving, successful and sustainable capital city in which all forms of deprivation and inequality are reduced.' The Edinburgh Partnership provides a consistent mechanism to gather partner and community views on service delivery.</li> <li>▪ In line with Scottish Government legislation the <a href="#">Edinburgh Integration Joint Board</a> was formally established in April 2016, with responsibility for planning the future direction and overseeing the integration of health and social care services for the citizens of Edinburgh through the Edinburgh Health and Social Care Partnership. The Integration Joint Board is tasked with delivering its vision for a caring, healthier, safer Edinburgh through taking actions to transform how Council and NHS services and staff teams work together; with other partners; and those who use services and communities.</li> <li>▪ The Community Safety Partnership is responsible for coordinating a multi-agency response to promote community safety, to reduce reoffending and to tackle antisocial behaviour across the City. Improving community safety and effective reduction in reoffending depends on a complex, multi-agency and multi-sector approach to the delivery of a wide range of both universal and specialist services. This multi-agency approach to community safety has strengthened the locality focus which allows for closer engagement with neighbourhoods. The <a href="#">Edinburgh Joint Community Safety Strategy 2020-2023</a> has been jointly agreed to support this approach.</li> <li>▪ The Joint Committee oversees the implementation of the <a href="#">City Deal</a> with the intention of creating further opportunity for regional collaboration and capacity.</li> <li>▪ The Council approach to procurement is monitored for effectiveness through the Scottish Government Procurement and Commercial Improvement Programme (PCIP).</li> </ul>	
Rationale for score	Assessment of the above evidence. Some improvement still required in relation to succession planning. This will be a priority in the People Strategy.	
<b>Requirement of the Council's Framework</b>	<b>5.1.2 Developing strategies and plans for the most appropriate model of delivery and allocation of resources to achieve the best possible outcomes.</b>	<b>Score out of 10: 7</b>
Evidence of compliance and links	<p>Building on the Change Strategy, <a href="#">the Council's Business Plan: Our Future Council, Our Future City 2023-27</a> sets out Council ambitions for the next three years. The Council has moved into phase 2 of the Digital and Smart City Strategy, developing further areas online and building an automated easy access knowledge base for council services. Our Smart City Strategy is also in planning with funding ring fenced to allow us to progress Smart Waste and Smart Housing programmes, where we will be able to proactively and efficiently monitor services across the city.</p> <ul style="list-style-type: none"> <li>▪ A <a href="#">Member/Officer Protocol</a> sets out the roles and responsibilities of Elected Members and Council officers, including the Chief Executive, to ensure clarity when carrying out their respective duties.</li> <li>▪ Building on the Change Strategy, The Council's updated Business Plan: Our Future Council, Our Future City 2023-27 sets out Council ambitions for the next five years.</li> <li>▪ The Council's customer transformation programme - 38 transactions now having been made available online.</li> <li>▪ 90% + of staff are now able to work remotely, including learning and teaching staff to SEEMIS, allowing greater flexibility to operate. We have developed our Contact Centre remote technology to allow the same level of Management Information and monitoring to be carried out across all service lines.</li> <li>▪ The Council has a People Strategy in place, agreed at committee in April 2021.</li> <li>▪ The Council produces quarterly Workforce Dashboards and People Strategy deep dives, which provide clear insight into the capacity and performance management of its workforce, including the use of flexible/complementary workforce to supplement services and overtime/additional hours expenditure.</li> <li>▪ The Council continues to benchmark its performance through the Local Government Benchmarking Framework and reports this annually to Full Council.</li> <li>▪ Benchmarking on health and safety performance is being progressed with other Local Authorities in Scotland, the findings of which will be presented to the Council's Health and Safety Group.</li> <li>▪ The Council's adoption of participatory budgeting provides an important mechanism to enable communities to identify priorities and make decisions on the allocation of resources to improve the quality of life in the city. This has provided residents with an opportunity to influence the allocation of resources to meet their needs and circumstances.</li> </ul>	
Rationale for score	Assessment of the above evidence. Resources were considered in the Business Plan and will form part of the Medium Term Financial Plan.	
<b>Supporting principle</b>	<b>5.2 Developing the capability of the entity's leadership and other individuals</b>	
<b>Requirement of the Council's Code</b>	<b>5.2.1 Ensuring clarity on roles, responsibilities and expectations for members and officers in terms of relationships and decision making.</b>	<b>Score out of 10: 7</b>
Evidence of compliance and links	<p>It is important that all new and existing members and officers are clear on their roles and responsibilities. We have improved our approach to onboarding and induction as this is a critical time in setting members and employees up for success. New and returning elected members take part in a welcome event and comprehensive programme of in person and virtual essential learning in their first few weeks in office. All sessions are recorded and published, along with all course materials, on myLearning Hub so that members can access these at any time in the future. Regular programmes of training and development are available during the course of the administration. In relation to employees, we have developed a new candidate portal for new</p>	

recruits joining the Council and make it easier for them to complete some essential learning. We have also created Setting You/Them up for Success Guides and a Welcome Event hosted by the Chief Executive and Council Leader every 4-6 weeks. This helps develop capability early in a new employee's career with the Council. Our approach to performance focuses on the importance of having clarity conversations with all employees, setting clear goals and a development plan which is reviewed regularly through 1-1 check-ins and annual reviews.

All operational governance documentation is subject to review annually and forms part of any review of the decision-making framework.

- Procedural Standing Orders for Council and Committee Meetings establish procedure for the conduct for such meetings and the decision-making process.
- Following the Local Government elections in May 2022 the Governance – operational governance framework was further reviewed (February 2023) to meet the aims and aspirations of the newly elected Council.
- There has been a reduction of eight to six executive committees and change of committee remits to ensure a more balanced structure. These committees ensure that there is significant business at all committees to ensure a joined-up approach to Council services, allowing sufficient focus and time to the business of the committee.
- Committees have the authority to refer reports to other Committees for specific review and scrutiny. This recognises the role and input of each particular committee but nevertheless provides clarity on the decision maker. For example, the Best Value Assurance Audit report was considered by Policy and Sustainability Committee (1<sup>st</sup> December 2020), Governance, Risk and Best Value Committee (8<sup>th</sup> December 2020) Council (10 December 2020) and
- A significant addition to the remit of the executive committees is strategic development. This allows the Local Development Plan and the corporate infrastructure investment programme that comes out of it, to be aligned with housing and economic policies.
- There is also additional scrutiny by the Policy and Sustainability Committee of health and social care services provided, recognising the Integration Joint Board's role but also the duties and responsibilities of the Council.
- The Governance, Risk and Best Value Committee retained its current cross cutting scrutiny remit within the model and also takes the lead role as the Council's main scrutiny panel.
- Committee Terms of Reference and Delegated Functions set out the powers delegated by the City of Edinburgh Council to its committees and sub-committees pursuant to the Local Government (Scotland) Act 1973.
- The Scheme of Delegation sets out the powers delegated by the City of Edinburgh Council to officers, pursuant to the Local Government (Scotland) Act 1973. The Scheme facilitates the efficient conduct of Council business by clearly setting out the nature and extent of the powers delegated to officers by the Council, thereby ensuring that decisions are taken at an appropriate level and ensure sufficient and appropriate scrutiny. Specific reference to the Chief Executive's responsibilities can be found at Paragraph 4.1 check. The Committee Terms of Reference and Delegated Functions contains a paragraph at A4.1 check that allows in the event of a decision which would normally be made by the Council or a Committee and requires to be made urgently between meetings of the Council or Committee; the Chief Executive or appropriate Executive Director, in consultation with the Convener or Vice-Convener, to take a decision, subject to the matter being reported to the next meeting of the Council or Committee.
- Financial Regulations. The Regulations clearly set out the responsibilities of Executive Directors with regard to budget management and the securing of best value with regard to resources entrusted to them. The Regulations also clarify Elected Members' role with regard to setting the Council's financial strategy and scrutinising the effectiveness of its financial management arrangements.
- Contract Standing Orders apply (with certain exceptions) to all contracts made by or on behalf of the Council for the procurement of the execution of works, the supply of goods and materials to the Council, and/or for the provision of services.
- Grant Standing Orders – provide guidance, controls and regulate the grant application, evaluation and award process throughout the Council and on behalf of the Edinburgh Integration Joint Board (EIJB). Roles and responsibilities are set out and require for each grant that the relevant Executive Director or the Chief Officer of the EIJB appoints a Grant Monitoring Officer to set targets, to oversee the process, manage any issues with individual recipients and ensure outcomes are achieved and managed. Elected members are reminded of their duties under the Councillors' Code of Conduct and on conflicts of interest. Procedures for determining the process and award procedure are set out and if and how these may be departed from.
- The Member-Officer Protocol sets out the roles and responsibilities of Elected Members and Council officers, including the Chief Executive, to ensure clarity when carrying out their respective duties.
- A suite of performance indicators have been developed to measure the [Business Plan 2023-27](#) progress and success at each level of the strategic planning framework. Indicators will be presented via dashboards and will include financial, workforce and customer elements to give a balanced view of performance against priorities and outcomes. Performance was scrutinised by Elected Members in August 23 and the Council's Corporate Leadership Team.
- The Council Leader was appointed as Convener of the Policy and Sustainability Committee on [4 May 2023](#)
- The leader of the Council undertakes the Chief Executive's performance conversation.
- The Council's Planning & Performance Framework KPIs is reviewed regularly by Senior Management Teams and the Corporate Leadership Team. Performance is reported to Committee through a full annual Performance report as well an additional two interim performance update reports each year. Furthermore an annual cycle of service planning and review is

	<p>undertaken to ensure that the key actions required to deliver the Business Plan outcomes remain on track. This regular review gives the Council the opportunity to ensure the outcome-based measures which join up priorities across service areas and partnerships continue to be effective.</p> <ul style="list-style-type: none"> <li>▪ The Council's <a href="#">New Candidate Portal</a> has been a positive development in our approach to employee onboarding.</li> <li>▪ <a href="#">Setting You</a> and <a href="#">Setting Them</a> up for Success Guides and the Council's New Colleague Welcome Event have supported employees and their line managers to improve the induction and onboarding experience and help employees to develop the capabilities they need early in their employment.</li> <li>▪ <a href="#">The Performance Framework</a> was co-produced with employees and is designed to support employees and their managers to have engaging and constructive performance conversations. It offers a blend of templates, tools and tips to support our people to be the best they can be.</li> </ul>
Rationale for score	Assessment of the above evidence. All operational governance documentation is subject to review annually.
<b>Requirement of the Council's Code</b>	5.2.2 Developing the capability of members and officers through the encouragement and provision of appropriate training and continued professional development tailored to their respective roles. <b>Score out of 10: 7</b>
Evidence of compliance and links	<p>Learning and Development for officers starts with on-boarding and induction, through to essential learning and continuing professional development. There is a blend of classroom-based learning, e-learning, coaching and on-the-job training. Dependent upon job role and statutory requirements, employees are supported and funded to achieve relevant qualifications. Training and development provision for elected members could be expanded and improved, with the need identified for regular classroom-based programmes running throughout the year based on feedback from training needs analysis, elected member and officer requests.</p> <ul style="list-style-type: none"> <li>▪ Council <a href="#">People Strategy</a> and Strategic Workforce Plan was reported to Committee in April 2021. A new People Board has been established to oversee implementation/determine priorities etc. This is currently being reviewed.</li> <li>▪ The <a href="#">Open Framework agreement for Learning and Development</a> was reported to Finance and Resources Committee in November 2017. The framework has been running for enabling the Council to take a more strategic approach to the procurement of learning and development. A new framework agreement was awarded in January 2022.</li> <li>▪ A comprehensive induction programme for elected members was developed for implementation following the Scottish Local Government election in May 2022. Subsequently programmes of elected member training and development were carried out in September/November 2022, March/May 2023 and a further programme is currently being developed for September/November 2023.</li> <li>▪ An Elected Members' Resources section was on the Orb holds a wide range of information, including roles and responsibilities, code of conduct, and city/ward information.</li> <li>▪ Elected members are provided with ongoing training, briefings, briefing notes and presentations on topics of relevance and reminder emails highlighting resources available.</li> <li>▪ Regular meetings with conveners and vice conveners (weekly and/or fortnightly), briefings for member groups, 121 meetings on individual projects.</li> <li>▪ Monthly colleague welcome events hosted by Chief Executive and Council Leader continue to take place.</li> <li>▪ There is ongoing job specific induction and essential learning taking place across the Council.</li> <li>▪ Role related learning has been identified and mapped out for all frontline roles and is published on the Council's intranet.</li> <li>▪ Ongoing development and roll out of the Council's learning experience platform, myLearning Hub continues to be a key priority.</li> <li>▪ The Council has developed and launched 'Leadership in a Box', including our Leadership Framework, myLearning Hub Learning Experience Platform, digital learning and classroom-based workshops, including support for new leaders. This continues to be reviewed and refreshed to ensure it is meeting needs of leaders and aligned to our Council priorities.</li> <li>▪ Mandatory Cyber Security Training continues to be pushed to colleagues with access to Council's IT systems. Compliance is monitored at a directorate and cross council level.</li> <li>▪ We continue to offer New Leader Induction and essential learning.</li> <li>▪ Elected member training on CSO's and procurement 16<sup>th</sup> Nov 2022.</li> <li>▪ During 2022/23, Internal Audit undertook an audit of role specific learning and development <a href="#">for officers</a>. The audit provided reasonable assurance on the design of the controls in place and highlighted that comprehensive training checklists are in place for all roles across the Council.</li> <li>▪ In addition, an internal audit of <a href="#">induction and ongoing development</a> for members was completed in 2022/23 and provided substantial assurance on the established controls.</li> </ul>
Rationale for score	Assessment of the above evidence. Significant amounts of good quality evidence in particular the Mandatory Cyber Security Training.
<b>Requirement of the Council's Code</b>	5.2.3 Ensuring arrangements are in place to consider leadership effectiveness and staff performance. <b>Score out of 10: 7</b>
Evidence of compliance and links	<p>We continue to invest in leadership and talent development, starting with new leader induction, essential learning for leaders around key Council policies and supporting our leaders to embed our new approach to performance to achieve the cultural change we need to enable the Council to achieve its vision.</p> <ul style="list-style-type: none"> <li>▪ We continue to invest in our Senior Leadership Team (SLT) which meets monthly to work together on key issues and learn from each other and from external speakers.</li> </ul>

	<ul style="list-style-type: none"> <li>▪ Our <u>Performance Framework</u> incorporates key elements of looking ahead and looking back performance conversations and giving and receiving feedback throughout the performance year. We have supported our leaders to embed the approach through Conversation Spotlight workshops which have been delivered throughout the period. The Performance Management framework has at its core the principle of both what employees are delivering as well as the 'how'. Colleague wellbeing and clarity of goals have been a key priority for 1-1s and looking ahead and looking back conversations.</li> <li>▪ Under the Performance Framework all GR1-12 employees are in scope for performance review.</li> <li>▪ There has been ongoing investment in developing and offering wellbeing tools and resources for our leaders. There is also a Regular Wellbeing Roadshow programme and series of virtual webinars.</li> </ul>		
Rationale for score	Assessment of the above evidence. Looking back conversations was key control to provide effective leadership and staff performance.		
<b>Requirement of the Council's Code</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;">5.2.4 Ensuring arrangements are in place to support and maintain the health and wellbeing of the workforce.</td> <td style="width: 20%; padding: 5px; text-align: right;"><b>Score out of 10: 8</b></td> </tr> </table>	5.2.4 Ensuring arrangements are in place to support and maintain the health and wellbeing of the workforce.	<b>Score out of 10: 8</b>
5.2.4 Ensuring arrangements are in place to support and maintain the health and wellbeing of the workforce.	<b>Score out of 10: 8</b>		
Evidence of compliance and links	<p>The wellbeing of our workforce remains a critical area of concern for us and has been a key priority in 2022/23. Whilst much has been done, we are committed to an ongoing focus on this agenda through a combination of revised policies to drive the right culture and behaviour, training to develop skills in our leadership population to support employees with wellbeing issues and knowledge and awareness for our employees. The overarching aim of our approach is one of prevention and engagement with available support. Our wellbeing strategy is based on 3 key pillars of mental, physical and financial wellbeing.</p> <p>In 2022/23, we continued to develop and promote a range of wellbeing tools and resources including virtual wellbeing roadshows, virtual wellbeing workshops, mental health awareness sessions, individual and team wellbeing check in tools, PAM Assist, and our Coaching Bank.</p> <ul style="list-style-type: none"> <li>▪ <u>Occupational Health and EAP</u> - The Council works with PAM, our Occupational Health provider to ensure we are able to gain independent professional advice to support colleagues with absence, including ill health retirement and reasonable adjustments. There is a focus on mental health and physical conditions whereby colleagues can be referred for early prevention without waiting until the condition is so severe it causes absence.</li> <li>▪ We provide a free confidential employee assistance programme for all colleagues who would like confidential advice ranging from bereavement to healthy body healthy mind. This includes trauma counselling and Cognitive Behavioural Therapy.</li> <li>▪ A wellbeing and sickness absence workshop takes place monthly taking a holistic approach starting with line manager awareness and focusing on supportive conversations. This includes mental health awareness and enables managers to arrange the right support or guide the employee to engage in the support available.</li> <li>▪ Availability of support mechanisms is regularly communicated through manager's newsletter and internal communications, including our coaching bank and PAM Assist.</li> <li>▪ Creation of a space on the Council's website for colleagues who are 'hard to reach'.</li> <li>▪ Made use of colleague payslips for messaging around available support.</li> <li>▪ <u>Staff Benefits</u> We provide broadly the same level of benefits as most large employers to meet a range of lifestyles including: - <ul style="list-style-type: none"> <li>○ Enhanced annual leave entitlement and a range of special paid and unpaid leave</li> <li>○ Flexible working options</li> <li>○ Enhanced Maternity, Paternity, Adoption and Shared Parental Leave provision</li> <li>○ Childcare Vouchers (for existing members)</li> <li>○ Ride to Work Scheme</li> <li>○ Ethical financial services through a credit union membership including loans, savings and mortgages.</li> <li>○ Season ticket loans</li> <li>○ Car benefit scheme - salary sacrifice car lease scheme</li> <li>○ Local Government Pension Scheme</li> <li>○ Scottish Teachers' Superannuation Scheme</li> <li>○ New Benefits Platform - VIVUP</li> </ul> </li> <li>▪ The <u>Annual Report on Health and Safety Performance</u> was reported to the Finance and Resources Committee reflecting the Council health and safety performance and adherence to Scottish Government, Health Protection Scotland and National Health Service infection control, standard during the COVID 19 pandemic.</li> <li>▪ Quarterly dashboard reporting on Health and Safety is reported to the H&amp;S Group for scrutiny and challenge. This is reported annually to the Finance and Resources Committee.</li> <li>▪ In August 2022, an internal audit of employee wellbeing was performed, with reasonable assurance provided on the design of controls. A number of recommendations to enhance the approach including employee communications, and ensuring adequate time and capacity for employees to focus on wellbeing are being taken forward.</li> </ul>		

Rationale for score	Assessment of the above evidence. The Council has a range of colleague wellbeing resources and support including virtual wellbeing roadshows, virtual wellbeing workshops, mental health awareness sessions, individual and team wellbeing check in tools, PAM Assist, and our Coaching Bank.	
<b>Principle 5 - Improvement plan</b>	<p><b>Sub Principle 5.1.1</b></p> <p>1) To review, design and implement an officer governance structure for the Council aligned to the Council Business Plan. An officer governance structure was reviewed and designed with elements implemented.</p> <p><b>Sub Principle 5.1.2</b></p> <p>2) Develop a detailed programme of activity and associated timescales to allocate 1% of externally provided funding by means of Participatory Budgeting. Performance in 2022/23 shows that sums equal to 0.8% of relevant funding were allocated in this way.</p>	<p>1) Service Director, Legal and Assurance</p> <p>2) Service Director, Finance and Procurement</p>

<b>Principle 6</b>	<b>Managing risks and performance through robust internal control and strong public financial management</b>	
<b>Supporting principle</b>	<b>6.1 Managing risk</b>	
Requirement of the Council's Code	6.1.1 Ensuring that risk management is embedded and clearly allocated in decision making throughout the organisation.	<b>Score out of 10: 6</b>
Evidence of compliance and links	<p>The Council has an <a href="#">Enterprise Risk Management Policy and Risk Appetite Statement</a>. . The policy and appetite statement are proportionate and appropriate for the Council and are both reviewed and updated regularly and approved by the Policy and Sustainability Committee. The operational risk management framework has also been refreshed following user feedback and is currently being finalised with key stakeholders ahead of final approval by the Corporate Leadership Team and implementation across the Council. The implementation process will include appropriate education and training to ensure knowledge and understanding of risk management is cascaded, that managing risk is part of managing the organisational culture, and that all employees understand that we all have a role to play in managing risk. The Corporate Risk Team work closely with central business functions (including Internal Audit), Directorates and Services to ensure that risk is managed, reported and escalated in accordance with the <a href="#">Enterprise Risk Management Policy</a>, and that the Risk Appetite is considered when making significant strategic and operational decisions.</p> <ul style="list-style-type: none"> <li>▪ The Council has an established <a href="#">Enterprise Risk Management Policy</a> and <a href="#">Risk Appetite Statement</a>.</li> <li>▪ The most recent Internal Audit report in relation to Risk (July 2020) noted “Overall, we were satisfied that risk management arrangements appear to be embedded across the organisation and are well-integrated with the council's internal audit arrangements” but highlighted a number of areas for improvement in relation to ongoing operational risk management by divisions and directorates across the Council, including the need for improved training.</li> <li>▪ Council divisions and directorates are responsible for identification; assessment; recording; and management of both strategic and operational risks, and for ensuring that risk is appropriately considered in decision making.</li> <li>▪ The Corporate Leadership Team (CLT) quarterly risk and assurance committee is chaired by the Chief Executive and is supported by quarterly Directorate Risk and Assurance Committees that are chaired by Directors.</li> <li>▪ Risk and assurance committees are attended by Corporate Risk Management in a ‘critical friend’ capacity to confirm that new and emerging risks are identified; assessed; and recorded; and confirm the appropriateness of management’s assessment of the effectiveness of established controls and progress with implementation of mitigating actions owned by management to further mitigate their risks.</li> <li>▪ Divisional and directorate risks are escalated from Service Teams, through Directorate and then into CLT Risk Registers (as appropriate).</li> <li>▪ The Governance, Risk and Best Value Committee scrutinises the Council’s most significant original (inherent) and current (residual) risks as detailed in the Corporate Leadership Team risk register quarterly.</li> <li>▪ A number of specialist Risk Management Groups have been established (for example the Cyber and Information Security Steering Group (CISSG)) to focus on thematic operational risks across the Council and ensure that knowledge and understanding is cascaded appropriately throughout the organisation. Corporate Risk Management also attends these groups in a critical friend capacity.</li> <li>▪ Corporate Risk Management and Internal Audit are also available to provide consultancy advice and support to the Corporate Leadership Team; directorates; and divisions in relation to the risk and control aspects of both strategic and operational decisions.</li> <li>▪ The Internal Audit team designs the <a href="#">Internal Audit Plan</a> to ensure that assurance is provided on the Council’s most significant risks.</li> </ul>	

	<ul style="list-style-type: none"> <li>▪ The Corporate Risk Team may, through the course of their work, identify new and emerging risks for potential inclusion in / addition to the Internal Audit annual plan.</li> <li>▪ Internal audit findings will be raised that highlight exposure to risks through delivery of the annual <u>Internal Audit plan</u>. The findings and their associated risks are then addressed by management through implementation of agreed management actions.</li> <li>▪ The Corporate Leadership Team reviews management’s progress with closure of open Internal Audit findings monthly, and the position is also reported quarterly to the Governance, Risk, and Best Value Committee.</li> <li>▪ The Council’s Chief Internal Auditor is required (per Public Sector Internal Audit Standards) to provide an independent and objective annual opinion on the adequacy and effectiveness of the Council’s control environment and governance and risk management frameworks that is based on the outcomes of completed audits and progress with closure of open Internal Audit findings. The opinion is provided to the Governance, Risk, and Best Value Committee and should also be used to inform the Council’s Annual Governance Statement.</li> <li>▪ Exposure to risk may also be identified by external assurance providers such as external audit; the Care Inspectorate; or Education Scotland. It is management’s responsibility to ensure that these risks are recorded in risk registers and that appropriate action is taken to ensure that they are addressed.</li> <li>▪ Risk Management and Internal Audit are included in New Leaders’ Induction events to emphasise the importance and relevance of risk management to all managers, and what is expected of them within their teams.</li> <li>▪ A monthly Risk Forum brings together key officers from Council directorates to discuss any new and emerging Covid-19 and operational service delivery risks.</li> <li>▪ The operational risk management framework has been revised following user feedback and will be rolled out following approval by the Corporate Leadership Team.</li> </ul>
Rationale for score	Assessment of the above evidence. Whilst risk management processes are being enhanced, the recognition, recording and escalation of risk in a consistent format could be improved. The improvements in GRBV reporting around mitigation measures will assist.
<b>Supporting principle</b>	<b>6.2 Robust internal control</b>
<b>Requirement of the Council’s Code</b>	6.2.1 Ensuring that risk management and internal control strategies, policies and arrangements are aligned with achieving objectives and evaluated on a regular basis. <b>Score out of 10: 6</b>
Evidence of compliance and links	Progress towards address open IA findings is reported quarterly to the Governance, Risk, and Best Value Committee. A ‘validation’ audit is also included in the annual plan to confirm whether management actions implemented to address closed IA findings have been effectively implemented and sustained. All historic actions reopened have now been closed.
<p>The Institute of Internal Audit’s three lines model is operated across the Council:</p> <ul style="list-style-type: none"> <li>• the first line – Service Areas that own and manage risk;</li> <li>• the second line – teams that oversee or specialise in risk management and developing frameworks and policies, for example, Information Governance; Strategic Change and Delivery; Risk Management; and Corporate Health and Safety; and</li> <li>• the third line – teams that provide</li> </ul>	<ul style="list-style-type: none"> <li>▪ The <u>Enterprise Risk Management Policy</u> describes how risk management aligns with the achievement of objectives.</li> <li>▪ Assurance on the adequacy and effectiveness of controls in place to mitigate the most significant risks faced by the Council is delivered via completion of the annual Internal Audit Plan. The 2022/23 plan can be located at: <a href="#">Internal Audit Annual Plan 2022/23</a>.</li> <li>▪ An Internal Audit report is produced at the end of each audit which includes findings that detail any control weaknesses identified and the associated risks. Actions are agreed with divisional and directorate management to ensure that these weaknesses are remediated, and implementation dates for completion of management actions are agreed.</li> <li>▪ Management’s progress with closure of IA findings is monitored using TeamMate and the actions and evidence provided by management are reviewed by Internal Audit prior to closure on a risk based approach as agreed by CLT and committee in October 2022.</li> <li>▪ Overdue IA findings are reported monthly to the Corporate Leadership Team (CLT) and quarterly to the Council’s Governance, Risk and Best Value Committee. The latest report provided to the Governance, Risk and Best Value Committee can be found at: <a href="#">Internal Audit - Overdue Findings and Late Management Responses</a>.</li> <li>▪ In October 2022, the results of the five yearly external quality assessment of internal audit were reported to the Governance, Risk and Best Value Committee. The overall assessment was that the internal audit function ‘generally conforms’ to the Public Sector Internal Audit Standards, with two recommendations made to enhance the services delivered.</li> <li>▪ The <u>Audit Report 2019-20</u> from Azets undertook a review of risk management arrangements. As a result, the operational risk management framework was refreshed, following user feedback this has been revised and will be reported to Corporate Leadership Team for approval and implementation across the Council.</li> <li>▪ The Council’s Chief Internal Auditor is required (per Public Sector Internal Audit Standards) to provide an independent and objective annual opinion on the adequacy and effectiveness of the Council’s control environment and governance and risk management frameworks. The opinion is provided to the Governance, Risk, and Best Value Committee and should also be used to inform the Council’s Annual Governance Statement.</li> <li>▪ The <u>Member/Officer Protocol</u> sets out the roles and responsibilities of Elected Members and Council officers, including the Chief Executive, to ensure clarity when carrying out their respective duties.</li> <li>▪ <u>Councillors’ Code of Conduct – Standards Commission</u> - the standards councillors must apply when undertaking their Council duties.</li> <li>▪ <u>Anti-bribery policy</u> – introduced in 2012 to strengthen existing anti-corruption measures and to meet the requirements of the Bribery Act 2010.</li> <li>▪ Register of Elected Members’ Interests and Expenses is <u>published on elected member profiles</u> and a hard copy is maintained for inspection – as required by the Standards Commission.</li> <li>▪ <u>Policy on Fraud Prevention</u> – introduced in 2013 and contains preventative and control measures designed to reduce the risks to the Council from fraud and fraudulent activity.</li> <li>▪ Anti-bribery Policy and Fraud Prevention Policy are essential learning for all Council employees, with e-learning modules available.</li> <li>▪ Wide range of internal and external counter fraud activities, including Council Tax, Benefits, parking, school placement and national fraud initiative work</li> </ul>



independent assurance, above all internal audit.	<ul style="list-style-type: none"> <li>▪ The Council’s Monitoring Officer will investigate serious allegations of fraud, corruption or maladministration and report findings and recommendations to full Council.</li> <li>▪ The Council’s <u>Whistleblowing Policy</u> mandates an independent service provider with authority to decide on the categorising of disclosures and investigations, with investigation outcomes reported quarterly to the Governance, Risk and Best Value Committee and thereafter to the relevant executive committee convener.</li> <li>▪ <u>Contract Standing Orders (February 2021)</u> – regularly updated essential legal and operational rules for all Council staff to follow when procuring a contract, including escalation processes to Legal and Risk, ensuring that all procurements meet strategic objectives of the Council and achieve best value.</li> <li>▪ <u>Grant Standing Orders</u> – provide guidance, controls and regulate the grant application and award process throughout the Council and on behalf of the Edinburgh Integration Joint Board (EIJB).</li> <li>▪ There are also a number of additional third line of defence assurance providers who assess the adequacy and effectiveness of the Council’s controls in addition to Internal Audit. These include (for example) External Audit (who assess the adequacy and effectiveness of the Council’s key financial controls and audit the financial statements); The Care Inspectorate; the Scottish Housing Regulator; the Health and Safety Executive; and the Information Commissioners Office.</li> </ul>	
Rationale for score	Assessment of the above evidence. The Institute of Internal Audit’s three lines model is operated across the Council. Critical friend challenge is provided by the Corporate Risk Team. However, due to staff leaving the Council is having to recruit to this team.	
<b>Requirement of the Council’s Code</b>	6.2.2 Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor.	<b>Score out of 10: 8</b>
Evidence of compliance and links	<ul style="list-style-type: none"> <li>▪ During 2022/23, Internal Audit fully conformed with all aspects of the requirements of the Public Sector Internal Audit Standards. Including the requirement to maintain an internal quality assurance programme. A quinquennial IA external quality assurance review was completed in March 2022 in line with PSIAS requirements. Outcomes and actions were reported to GRBV in October 2022, December 2022 and March 2023.</li> <li>▪ The annual <u>Internal Audit Plan</u> is driven by the Council’s organisational objectives and priorities, and focuses on providing assurance on the Council’s most significant risks that may prevent achievement of objectives. objectives.</li> <li>▪ The Governance, Risk and Best Value (GRBV) Committee’s remit includes agreeing internal audit plans and ensuring internal audit work is properly planned with due regard to risk, materiality and coverage, and scrutinising final Internal Audit reports. The Council’s <u>2022/23 Internal Audit Plan</u> was <a href="#">approved</a> by the Governance, Risk and Best Value Committee in March 2022.</li> <li>▪ The scopes of individual audit reviews detailed in the annual Internal Audit plan are designed to review and test the adequacy of the design and operating effectiveness of the governance, risk management frameworks and key controls established to support service delivery and (where relevant) compliance with applicable legislation. Where risk management and/or governance frameworks are considered as either high or medium risk in the context of individual audit reviews, these areas will be included in scope</li> <li>▪ The Council’s Chief Internal Auditor is required (per Public Sector Internal Audit Standards) to provide an independent and objective annual opinion on the adequacy and effectiveness of the Council’s control environment and governance and risk management frameworks. The opinion is provided to the Governance, Risk, and Best Value Committee and should also be used to inform the Council’s Annual Governance Statement.</li> <li>▪ Annual Assurance Exercise – seeks assurance from executive directors, service directors, heads of service, significant Council companies and joint boards over a wide range of controls and requirements which is then certified by the responsible executive director/chief officer to inform the drafting of the Annual Governance Statement. This is also overseen by the Governance, Risk and Best Value Committee.</li> <li>▪ The Council’s risk management framework is continuously reviewed, and improvements are implemented as appropriate.</li> <li>▪ The <u>Council’s Risk Appetite Statement</u> and <u>Enterprise Risk Management Policy</u> are approved by GRBV Committee.</li> </ul>	
Rationale for score	Assessment of the above evidence. Necessary controls exist to provide assurance on the design of the framework of governance and management in the Council. However, it was acknowledged that due to capacity and resourcing it was not always possible to guarantee these were being followed.	
<b>Requirement of the Council’s Code</b>	6.2.3 Ensuring an audit committee or equivalent group/ function, which is independent of the executive and accountable to the governing body: provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment; and that its recommendations are listened to and acted upon.	<b>Score out of 10: 8</b>
Evidence of compliance and links	The Council has a centralised, independent audit committee which is chaired by an opposition elected member. The Council’s GRBV committee is independent as the Council’s main scrutiny committee as well as its audit committee. It is linked with the Council’s decision-making bodies, having a relationship that both supports and challenges the services under the oversight of the executive committees. However, the Committee has the power to act on its own accord with no need for executive committee permission and its power to call any elected member or officer to the committee provides it the ability to effectively scrutinise. The effectiveness of the committee was reviewed as part of the 20/21 Internal Audit plan with actions in response to recommendations agreed by the GRBV Committee and officers. Actions are monitored as part of the standard quarterly review of audit actions.	

	<ul style="list-style-type: none"> <li>▪ <a href="#">The Accounts Commission Best Value Audit Report 2016</a> stated that the Governance, Risk and Best Value Committee ‘provides effective scrutiny of the Council’s operations and performance.’. and in its <a href="#">2020 Best Value Assurance Audit report</a> provided examples of effective scrutiny of the committee.</li> <li>▪ <a href="#">Committee Terms of Reference and Delegated Functions</a> require the Governance, Risk and Best Value Committee to be convened by a senior opposition member. The Executive Director of Resources attends meetings in person, supported by other members of the Corporate Leadership Team.</li> <li>▪ The Committee has the ability to review any of the Council’s activities, to require action or further reports, and to call witnesses to support its debate.</li> <li>▪ The Committee has a role in the Council’s governance framework for its companies, scrutinising their past performance on an annual basis.</li> <li>▪ The Committee receives quarterly and annual whistleblowing monitoring reports, including investigation outcomes and proposed management actions, and approved the introduction of a new process to monitor the implementation of management actions during the reporting period. The Council’s independent whistleblowing service provider has direct access to the committee on request and the committee can request sight of full investigation reports and call on investigating officers and council officers to attend its meetings in private session to account for their actions.</li> <li>▪ The Council has responded to external scrutiny, in the form of external audit and inspection reports, with improvement plans which are reported to the appropriate committees.</li> <li>▪ GRBV also reviews and performs scrutiny on the CLT risk register; monitors progress with delivery of the Internal Audit Plan; and scrutinises all Internal Audit reports.</li> <li>▪ A <a href="#">review of GRBV effectiveness</a> was undertaken by the Institute of Internal Auditors in July 2021, actions are progressing in line with agreed timescales.</li> </ul>
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Rationale for score	Assessment of the above evidence. The review of GRBV effectiveness was undertaken by the Institute of Internal Auditors in July 2021, actions are progressing in line with agreed timescales.
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<b>Supporting principle</b>	<b>6.3 Managing data</b>
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<b>Requirement of the Council’s Code</b>	6.3.1 Ensuring that data is properly managed, accurate and of a good quality.	<b>Score out of 10: 5</b>
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Evidence of compliance and links	<p>The Council has a strong centralised Information Governance Unit that monitors and assesses compliance with its statutory obligations under information governance legislation. While the Council has embedded processes for capturing and mitigating information risk, e.g. breach reporting and data protection assessments, ‘digital by default’ practices have created challenges around ensuring that the Council manages its data appropriately. The continual evolution of ICT tools. e.g. M365, means that the Council’s information governance requirements need to adapt and extend to new environments.</p> <p>The Council is subject to various pieces of Scottish and UK information legislation. UK data protection legislation governs how personal data is collected, managed and used by organisations. UK and Scottish information access legislation (Freedom of Information (Scotland) Act 2002, Environmental Information Regulations (Scotland) 2004, INSPIRE Scotland Regulations 2011, Re-use of Public Sector Information Regulations 2015, and the Pupils Educational Records (Scotland) Regulations 2003), governs how public authorities must deal with requests for information that are made to them. Finally, the Public Records (Scotland) Act 2011 governs how Scottish public authorities must manage their public records in accordance with best practice and standards.</p> <ul style="list-style-type: none"> <li>▪ The Council’s <a href="#">Information Governance Policy</a> set out the Council’s approach to the collection, storage, use, sharing and security of information, including employee roles and responsibilities. The Policy is supported by an information governance framework consisting of detailed <a href="#">guidance, procedures</a> and mandatory training for all employees. The framework is promoted through an annual communications plan which includes various awareness raising initiatives and training events. Additional guidance has been provided to employees on managing data during the lockdown.</li> <li>▪ The Information Governance Unit maintains a series of Council-wide registers that document and classify how data, information and records should be managed in the Council. The <a href="#">Record of Processing</a> details why and how personal data is processed by the Council, and the Council’s <a href="#">Record Retention Schedule</a> details how long information and records should be retained in line with statutory requirement and business need.</li> <li>▪ The Council explains how it manages its data, information and records to the public through various means. Its records managements arrangements are published in its statutory <a href="#">Records Management Plan</a>, its personal data collection arrangements through its <a href="#">Privacy Notices</a>, and how it provides access to information and records through its <a href="#">Publication Scheme</a>.</li> <li>▪ <a href="#">Data Protection Assessments</a> are carried out when new processes for handling personal data are introduced, or existing ones updated. This ensures compliance with all data protection principles and ensures that information risks are properly identified and appropriately managed. Procedures are in place to support <a href="#">information sharing arrangements</a> within the organisation.</li> <li>▪ The Council has standard access to information processes for the public that ensure its compliance with relevant legislation and its commitment to transparency and accountability. This includes <a href="#">personal data</a>, environmental data and general information held by the Council.</li> <li>▪ Standard information governance related terms and conditions are included within Council contracts.</li> <li>▪ The <a href="#">Employee Code of Conduct</a> gives clear guidance for employees on the use of Council Assets, Systems and Information.</li> </ul>
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	<ul style="list-style-type: none"> <li>▪ <a href="#">Policy on Fraud Prevention</a> aims to uphold the highest standard of conduct and ethics in all areas of the Council's work.</li> <li>▪ The <a href="#">ICT Acceptable Use Policy</a> gives clear guidance on effective use of technology, providing opportunities to communicate and interact internally, with partners and with the public. The Policy outlines the standards of conduct that are required of staff when using all electronic communications and systems.</li> <li>▪ An Information Board has been established to facilitate better information management across the Council.</li> <li>▪ A Cyber and Information Security Steering Group, chaired by the Executive Director of Resources was approved by CLT and meets monthly. The Executive Director of Resources is also the Scottish Government Executive Director lead for cybersecurity arrangements. The Council has achieved Cyber Essentials, Public Services Network (PSN) accreditation and is working towards Cyber Essentials Plus accreditation. These accreditations provide assurance on the effectiveness of the Council's network security controls.</li> <li>▪ Vulnerability Scanning has been implemented across the Council's corporate network.</li> <li>▪ Senior Management Teams regularly monitor performance of their services as part of the Council's <a href="#">Performance Framework</a>. A key element of this involves senior officers analysing the performance data in advance of the performance discussion to identify areas of good practice and areas for improvement. The quality and accuracy of the data is assessed at this point to ensure that the performance information is robust.</li> <li>▪ An annual information governance maturity assessment is undertaken Council-wide to measure compliance against policy and legislation. Its findings are reported to Directors, the Information Board and the Cyber and Information Security Steering Group.</li> <li>▪ Data quality is also reviewed and audited as part of statutory returns (for example Local Government Benchmarking Framework, Children's Social Work Services returns) to ensure performance information is robust and accurate.</li> <li>▪ Established management information and reporting supports service managers with their operational decision making and allows for comparisons and trends over time to be analysed with confidence.</li> <li>▪ All contract extensions and reviews require a check to ensure that necessary clauses on information governance obligations have been included.</li> <li>▪ An internal audit of Records Management and Statutory Requests was completed in October 2022 with an overall outcome of substantial assurance. All audit actions raised have been confirmed as implemented.</li> </ul>
Rationale for score	Assessment of the above evidence. It was noted that issues with data management (e.g. CRM applications) had been identified and steps were being taken to address them. In addition, the score reflects known issues with the SWIFT system as well as the potential for data loss through other aged data storage solutions (eg the G drive). Data quality is a known issue.
<b>Supporting principle</b>	<b>6.4 Strong public financial management</b>
<b>Requirement of the Council's Code</b>	6.4.1 Ensuring that financial management is integrated at all levels of planning and control, and supports the achievement of outcomes and short-term financial and operational performance. <span style="float: right;"><b>Score out of 10: 7</b></span>
Evidence of compliance and links	<p>The Council operates a tiered framework of financial planning and control, with regular updates provided to Senior Management Teams, the Council Leadership Team and elected members. There are, however, opportunities to improve transparency in financial reporting and improvements to the internal control framework are also required to provide increased assurance as to their effectiveness.</p> <ul style="list-style-type: none"> <li>▪ The Council's <a href="#">Financial Regulations</a> set out the responsibilities of Executive Directors in managing their respective budgets within approved levels. To this end, Finance staff work closely with service managers in supporting the development and delivery of robust savings measures, as well as providing timely advice facilitating the management of risks and pressures and, where necessary, highlighting issues where a service- or Council-wide response may be required.</li> <li>▪ Given the constraints under which all service areas are necessarily working, the role of Finance staff continues to combine the functions of support and challenge, with an increasing emphasis upon informing decisions about the relative prioritisation afforded to services as a route towards longer-term sustainability.</li> <li>▪ Technical and more general management training has been delivered to all professional accountancy staff for onward dissemination of the principles of good financial management throughout the organisation. Principal Accountants attend service senior management team meetings, and the Finance function is represented on the boards of all of the main transformational projects, as well as project assurance reviews.</li> <li>▪ The Council has a comprehensive system of revenue and capital monitoring in place and the summarised position is regularly considered at Service Management Teams and the Corporate Leadership Team. The focus of this monitoring has been realigned more specifically towards high-risk, material and/or more volatile areas, allowing available staffing resource to support a range of key initiatives within the Council.</li> <li>▪ The Council's internal control framework was <a href="#">examined as part of the Annual Audit process</a> and assessed to be well-designed and effective in supporting the Council's wider governance framework and in the <a href="#">2021/22 Annual Audit Report</a> to the Council did not find any significant weaknesses in the Council's accounting and internal control systems.</li> <li>▪ As part of the wider new elected member induction process, the Finance function has supported improving the financial literacy of members through the provision of dedicated, well-attended sessions on local government finance, financial statements and treasury management. Officers are also assigned to work with each political group in developing its budget proposals and advising on wider financial matters.</li> </ul>

Rationale for score	Assessment of the above evidence. Internal control framework was examined by external auditors and found no significant concerns. However, some areas of eg off contract spend mean that such controls are not always effective.	
<b>Principle 6 - Improvement plan</b>	<p><b>Sub Principle 6.1.1</b></p> <ol style="list-style-type: none"> <li>1) Roll out of the Council's revised Operational Risk Management Framework and refreshed Enterprise Risk Management Policy and Risk Appetite Statement will be undertaken during 2023/24, this is expected to be presented to committee in late 2023</li> <li>2) Roll out Operational Risk Framework and Project Management Risk Approach expected to be presented to committee in late 2023.</li> <li>3) Embed risk management process through effective and robust training/engagement will happen after new process approved.</li> <li>4) Implement the proposed governance and assurance model to ensure that there is sufficient capacity and skills available across the Council to support effective governance and risk management activities and ensure that key controls established to manage significant risks continue to operate effectively. Reported to GRBV august 2023, further update later in the year.</li> <li>5) The effectiveness of the Governance, Risk and Best Value Committee was reviewed in the 21/22 Internal Audit Plan. 13 of 14 actions are complete. The final action on objective setting is due for completion in March 2024.</li> <li>6) Implementation of Oracle Fusion, supporting Payroll and core HR system upgrade and reporting</li> </ol> <p><b>Sub Principle 6.3.1</b></p> <ol style="list-style-type: none"> <li>7) To review CRM applications</li> </ol>	<ol style="list-style-type: none"> <li>1) Service Director, Legal and Assurance</li> <li>2) Service Director, Legal and Assurance</li> <li>3) Service Director, Legal and Assurance</li> <li>4) Service Director, Legal and Assurance</li> <li>5) Service Director, Legal and Assurance</li> <li>6) Service Director, Human Resources</li> <li>7) Executive Director of Corporate Services</li> </ol>

<b>Principle 7</b>	<b>Implementing good practices in transparency, reporting, and audit to deliver effective accountability</b>	
<b>Supporting principle</b>	<b>7.1 Implementing good practice in transparency</b>	
<b>Requirement of the Council's Code</b>	7.1.1 Writing and communicating reports to the public and other stakeholders in a transparent manner which facilitates accountability and accessibility.	<b>Score out of 10: 7</b>
Evidence of compliance and links	<p>The Council's reports have a strong focus on decision-making and the information required to make those decisions. The committee <u>report template and guidance</u> includes standard sections that provides the necessary information for elected members to take decisions with clear explanation of key considerations. Access to reports is good with a robust focus on ensuring private reports are kept to a minimum and thus most decision making is done in public.</p> <ul style="list-style-type: none"> <li>▪ The Council's <u>procedural standing orders</u> ensure compliance with requirements outlined in the <u>Local Government (Access to Information Act) 1985</u>.</li> <li>▪ Council minutes are concise and provide all necessary information as required by the <u>Local Government (Scotland) Act 1973</u>.</li> <li>▪ Training on the <u>Access to Information Act</u> is provided for key officers and elected members as part of the Governance Framework Training Session.</li> <li>▪ All Council and Committee reports and decisions are recorded and are available on the <u>CEC website</u> (from May 2003).</li> <li>▪ Webcasting of Council and major committee meetings – webcasts available for 5 years online and then by request via the <u>Council archive</u>.</li> <li>▪ New report templates and guidance are routinely introduced, the latest of which was in <u>May 2023</u>. This stresses the importance of using plain English and includes standard sections including an executive summary.</li> <li>▪ The Modern.Gov committee management system was implemented in late 2019. This updated the online committee paper archive system allowing for better search facilities and provided functionality which allows for the secure electronic transmission of private committee reports and information. A bespoke committee paper app has been made available to elected members and members of the public which allows for secure access, archiving and personal annotation of committee reports.</li> <li>▪ All internal audit reports with open management actions are now published on <u>the Council's website</u></li> </ul>	
Rationale for score	Assessment of the above evidence. A suite of templates were developed so that they are more modern and meet our house writing style. Officers are required to complete reports using the guidelines so that the content is more easily read, accessible, and looks consistent with other reports.	
<b>Supporting principle</b>	<b>7.2 Implementing good practices in reporting</b>	
<b>Requirement of the Council's Code</b>	7.2.1 Elected member and senior management owned annual reporting on performance, best value and resource stewardship.	<b>Score out of 10: 8</b>

Evidence of compliance and links	<p>The Updated Planning and Performance Framework, aligned to the Council’s Business Plan: Our Future Council, Our Future City 2023-27, was approved in March 2023. The report sets out our approach to planning and performance in the Council including Performance reporting to Elected Members. Through the updated framework we have further enhanced Elected Member scrutiny and the performance information available to the public.</p> <p>Previously, an <a href="#">Annual Publication</a> of performance against the Business Plan was submitted to the Policy and Sustainability Committee and subsequently to Full Council. . Plus an additional two interim Performance Update reports submitted to the Policy &amp; Sustainability Committee. An annual report on the Local Government Benchmarking Framework was also submitted to the Policy and Sustainability Committee</p> <p>As agreed in the updated Planning and Performance Framework, going forward we will:</p> <ul style="list-style-type: none"> <li>• Produce an Annual Business Plan Progress update report for the Policy and Sustainability and Full Council. The report will focus on progress of the business pan actions (projects/plans), milestones and a suite of Key performance indicators aligned to the Business Plan Priorities and Outcomes.</li> <li>• Produce a Public Performance Scorecard which focuses on the performance and day to day delivery of key services across the Council. The report will be produced on a quarterly basis, culminating in an Annual Performance report which will be submitted to the Governance Risk and Best Value Committee and then on to Full Council.</li> <li>• The annual Local Government Benchmarking Framework report will be submitted to the Governance, Risk and Best Value Committee</li> <li>• Internally we are developing new CLT, Directorate and Divisional level performance dashboards to monitor both the Business plan and Public Performance Scorecard measures.</li> </ul> <p>Various governance and risk management documents are published and available to elected members and senior management. This includes CLT Risk Register, <a href="#">Internal Audit Plan</a>, Internal Audit reports and the <a href="#">Internal Audit annual opinion</a>.</p> <ul style="list-style-type: none"> <li>▪ Annual publication of performance against <a href="#">Community Plan</a> indicators and targets.</li> <li>▪ <a href="#">Annual performance report</a> on the Integration Joint Board (IJB) including 23 National Indicators and progress report of its strategic direction to IJB.</li> <li>▪ Annual submission to <a href="#">Local Government Benchmarking Framework</a> on various performance indicators including indicators relating to value for money and stewardship of resources.</li> <li>▪ Annual submission to Scottish Public Services Ombudsman of Council complaints.</li> <li>▪ Various thematic annual submissions to stakeholders e.g. Education returns, Scottish Social Housing Charter Indicators, financial submission to Scottish Government etc.</li> <li>▪ Results of <a href="#">Edinburgh People Survey</a> are reported and acted upon.</li> <li>▪ Regular performance discussion within service areas on operational performance.</li> <li>▪ Regular CLT performance meeting discussing service level performance. Senior Managers accountable for their area performance providing comments for indicators along with service improvements.</li> <li>▪ <a href="#">Edinburgh by Numbers</a> is an infographic report with collection of city facts and figures for people who do business here. The <a href="#">Locality Profile Tool</a> provides a range of key statistical data at ward level and allows for comparison between wards.</li> <li>▪ Various thematic reports e.g. on <a href="#">Educational Attainment</a> are available to access online.</li> <li>▪ The Council publishes <a href="#">performance information</a> regularly to inform our customers and stakeholders about progress towards delivery of strategic aims and outcomes. This demonstrates our ability to be transparent and accountable and our commitment to seeking continuous improvement.</li> <li>▪ A “Budget Book” has previously been created for Elected members to give them additional information and context when making complex budget decisions. Breaking down the approved expenditure by service area and directorate to show how our money is spent in a clearer and more transparent way.</li> </ul>
Rationale for score	Assessment of the above evidence. Local Government Benchmarking Framework is submitted to Committee resulting in focused and detailed scrutiny by Elected Members.
<b>Requirement of the Council’s Code</b>	<b>7.2.2 Ensuring that robust arrangements for assessing compliance with Corporate Governance Code principles, publishing results and improvement actions are in place for the Council and jointly managed services.</b>
Evidence of compliance and links	<p>Assessing compliance with the Corporate Governance Code (CGC, Previously CGF) in 2016/17 highlighted many areas where improvement was required in the process for collecting the data. A review took place with input from elected members which identified weaknesses and identified improvement actions to ensure the CGC is a more effective tool in improving processes and practices across the council. Timetabling and content of both the CGC and the Annual Directorate Assurance Exercise continue to be developed to allow for both processes to inform and complement each other and the Council’s Annual Governance Statement. Until the links between the improvement actions of directorates, the framework, assurance schedules and the annual governance statement are strengthened, the framework will only have a limited impact.</p> <ul style="list-style-type: none"> <li>▪ A Corporate Governance Code Self-Assessment Exercise, following the Cipfa/SOLACE recommended format, is undertaken annually and submitted in full to the GRBV Committee.</li> <li>▪ The CG Framework Code self-Assessment Exercise is reviewed by the Council’s CLT and it seeks to apply improvements when identified.</li> </ul>

	<ul style="list-style-type: none"> <li>▪ The <u>self-assessment</u> for the period 1 April 2018 - 31 March 2019 was reported to the GRBV Committee on 17 September 2019.</li> <li>▪ The <u>self-assessment</u> for the period 1 April 2019 – 31 March 2020 was reported to GRBV Committee on 03 November 2020.</li> <li>▪ The <u>self-assessment</u> for the period 1 April 2020 – 31 March 2021 was reported to GRBV Committee on 10 August 2021.</li> <li>▪ The <u>self-assessment</u> for the period 1 April 2021 – 31 March 2022 was reported to GRBV Committee on 23 August 2022.</li> <li>▪ Regular review and enhancement of the annual assurance exercise is undertaken to ensure that evidence requirements and quality of output are able to inform production of the Council's Governance Statement.</li> </ul>
Rationale for score	Assessment of the above evidence. The forthcoming governance and assurance framework aims to strengthen the improvement actions of directorates, the framework, assurance schedules and the annual governance statement.
<b>Requirement of the Council's Code</b>	7.2.3 Ensuring that performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other, similar organisations. <b>Score out of 10: 8</b>
	<p>The Council adopts a number of means to improve the transparency of its financial affairs, including relevant commentary in its Annual Accounts, production of the annual <u>Key Facts and Figures publication</u> and supplementary information to accompany the issuing of Council Tax bills.</p> <ul style="list-style-type: none"> <li>▪ The Council's <u>financial statements</u> have been prepared by the statutory deadline and without subsequent qualification every year since 1997/98.</li> <li>▪ The financial statements are accompanied by a management commentary that includes a range of key financial performance indicators, prepared in accordance with professional standards and with prior-year comparator and background information. A <u>summarised version</u> of the statements is also produced. The Council also actively participates in the Local Government Benchmarking Framework and other performance improvement networks to examine opportunities to adopt and share best practice with other local authorities and public-sector bodies.</li> <li>▪ The Council additionally prepares an annual <u>Key Facts and Figures</u> document that provides, in an accessible format, details of its revenue and capital budgets and associated key activities.</li> </ul>
Rationale for score	Assessment of the above evidence. Evidence of the preparation of performance information that accompanies the Council's financial statements and is prepared on a consistent and timely basis. These statements allow for comparison with other, similar organisations and are published on the Council's website.
<b>Supporting principle</b>	<b>7.3 Assurance and effective accountability</b>
<b>Requirement of the Council's Code</b>	7.3.1 Ensuring that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met. <b>Score out of 10: 6</b>
Evidence of compliance and links	<p>Partnership working within Edinburgh is strong and the community planning partnership has strong support and commitment from all partners. However, decision making remains with individual partners so although accountability is defined it is not always clear to those observing the Partnership. Health and Social Care has different arrangements from the rest of the council through the IJB and we are working within a legislative framework. Issues raised in regard to Marketing Edinburgh indicate that improvements are needed in the Council's ALEOs arrangements regarding decision making if ALEOs are experiencing distress or have a lack of executive leadership.</p> <ul style="list-style-type: none"> <li>▪ Arrangements for scrutiny and accountability for services directed by the IJB were agreed in the scheme in May 2016. <a href="#">The Scheme was reviewed and approved by Council in June 2022</a>. There is a need, however, to further clarify roles and responsibilities within the complex accountability arrangements of the IJB. EIJB, CEC and NHS Lothian all have duties and responsibilities out of the creation of the IJB.</li> <li>▪ Council Companies' Hub established in <u>June 2016</u> to improve the officer scrutiny of Council companies. It clarifies roles and responsibilities, good governance, elected members duties as councillors and the mitigation of conflicts of interest.</li> <li>▪ Annual performance reporting by Council Companies to the responsible Executive Committee and GRBV has commenced, with a <u>report template and guidance</u> produced in May 2023. Is this not a separate template rather than the main report template and therefore the date should remain the same?</li> <li>▪ The Council's Chief Executive holds regular one to one meetings with Chief Executives of the Council's key ALEOs.</li> <li>▪ The Edinburgh Partnership (EP) is made up of a Board, four strategic partnerships, four locality partnerships and 13 neighbourhood networks. The EP Board is not an incorporated body. The partnership operates in a spirit of mutual respect and partnership working. Each member has equal standing. The <u>EP Community Plan 2018-28</u> includes three strategic priorities that have been agreed on the basis of resourced commitments being made by community planning partners. The aim of the partnership is to work together to address common problems and to hold partners to account in terms of partnership services.</li> <li>▪ The Edinburgh Partnership (EP) is made up of a Board, four strategic partnerships, four locality partnerships and 13 neighbourhood networks. The EP Board is not an incorporated body. The partnership operates in a spirit of mutual respect and partnership working. Each member has equal standing. The EP Community Plan 2018-28 includes three strategic priorities that</li> </ul>

	<p>have been agreed on the basis of resourced commitments being made by community planning partners. The aim of the partnership is to work together to address common problems and to hold partners to account in terms of partnership services.</p> <ul style="list-style-type: none"> <li>During 2018 the EP Board carried out a review and consultation of its governance arrangements and developed a Local Outcome Improvement Plan (Community Plan) in response to the legal requirements of the Community Empowerment (Scotland) Act 2015. The new plan states the ambitions to further strengthen approaches to change, challenge and effective partnership working in tackling poverty and inequality in the city. Locality Improvement Plans, also a legal requirement, were approved in November 2017 following a period of extensive consultation with communities and public and voluntary sector partners. The priorities set out in the Locality Improvement Plans were reviewed and updated in 2020 to ensure they were still relevant.</li> <li>A record of partners who deliver statutory services is maintained through a Service Level Agreement (SLA) register. This is regularly reviewed, and input provided by all service areas.</li> </ul>
Rationale for score	Assessment of the above evidence. It was identified that partnership working within Edinburgh is strong and the community planning partnership has strong support and commitment from all partners. However, decision making remains with individual partners so although accountability is defined it is not always clear to those observing the Partnership.
<b>Requirement of the Council's Code</b>	<b>7.3.2 Ensuring that internal audit arrangements provide assurance on governance arrangements and risks from 3<sup>rd</sup> party service delivery and that this is reflected in the annual governance statement.</b> <b>Score out of 10: 8</b>
Evidence of compliance and links	<p>Third party or supplier management risk is a consistent theme that is reflected in a number of specific risks included in the CLT risk register and has been covered by a number of recent audits. This continues to be a significant risk for the Council as not all IA findings have yet been addressed, and new and significant weaknesses in supplier management controls continue to emerge.</p> <p>An additional audit was also added to the 2020/21 IA annual plan at management's request that focused on the adequacy of the Council's supplier management arrangements in relation to a specific high risk contract. Management continue to progress management actions in response to recommendations.</p> <p>Seven audits completed during 2022/23 identified supplier and contract management risks. These were:</p> <ul style="list-style-type: none"> <li>Vendor mandate review (Sept 2022)</li> <li>Application technology controls – Swift (Nov 2022)</li> <li>Education ongoing ICT support (Mar 2023)</li> <li>Operational Repairs &amp; Maintenance Framework (Dec 2022)</li> <li>Active travel (Dec 2022)</li> <li>Port facility security plan (Nov 2022)</li> <li>Granton Gas Holder Levelling up (Mar 2023)</li> </ul> <p>An audit of Arms Length <a href="#">External Organisations</a> was completed in August 2021. A total of 7 actions were raised as a result with 2 complete (29%). Outstanding actions are progressing in line with the ALEO review currently underway.</p> <p>Management is also working through the relevant supplier management findings raised in the audits detailed below to ensure that the risks identified have been mitigated.</p> <ul style="list-style-type: none"> <li>Unsupported Technology (Shadow IT) (August 2020) – one action outstanding.</li> <li>In March 2023, members approved two focussed audits of procurement and third-party supplier and contract management for the 2023/24 internal audit plan.</li> </ul>
Rationale for score	Assessment of the above evidence. The reports to GRBV from Internal Audit ensure that governance arrangements and risks from 3 <sup>rd</sup> party service deliver is identified wherever possible.
<b>Requirement of the Council's Code</b>	<b>7.3.3 Ensuring that recommendations from Internal Audit, External Audit, peer challenge, reviews and inspections are respected and acted upon.</b> <b>Score out of 10: 7</b>
Evidence of compliance and links	<p>Progress towards address open IA findings is reported quarterly to the Governance, Risk, and Best Value Committee. A 'validation' audit is also included in the annual plan to confirm whether management actions implemented to address closed IA findings have been effectively implemented and sustained.</p> <ul style="list-style-type: none"> <li>Implementation of agreed management actions to support closure of Internal Audit findings raised is monitored with validation performed to confirm that controls gaps have been addressed prior to closure. All overdue findings and supporting agreed management actions and findings (those that have not achieved their initial implementation date) are reported monthly to the Council's Corporate Leadership Team and quarterly to the Governance, Risk and Best Value Committee. The latest report is located at <a href="#">Internal Audit - Overdue Findings and Late Management Responses</a></li> </ul>

	<ul style="list-style-type: none"> <li>▪ An annual validation audit is also included in the <a href="#">IA plan</a>. This assesses whether controls to address historic controls gaps have been implemented and sustained. The 2022/23 annual validation report is <a href="#">here</a>.</li> <li>▪ Coverage and assessment of these areas forms an integral part of the annual assurance exercise in preparation for the writing of the Annual Governance Statement, submitted to council with the <a href="#">unaudited annual accounts</a>.</li> <li>▪ The Council’s Strategy &amp; Communication service along with Finance lead on the <a href="#">Annual Audit report of Council services</a> to support statutory duties and use external scrutiny to ensure services benchmark with their peers. The Audit Report is scrutinised by the Governance, Risk and Best Value Committee and an improvement plan is developed to ensure actions identified in the report are acted upon.</li> <li>▪ Following a <a href="#">Scottish Government Building Standards Division audit</a> of the Council’s Building Standards Service in 2017, a number of areas for improvements were identified as a prerequisite for continued verification of the service. Customer engagement through Stakeholder panel, quarterly newsletters and a programme of strategic engagement are ongoing. A programme of continuous improvement across the operational aspects of the service ensure change is being embedded and Building Standards achieved reaccreditation for a period of 2 years in the 20/21 period (1 May 2021 – 30 April 2023). The appointment as verifier is conditional on sustained and improved performance as well as adherence to actions set out in the Building Standards Improvement Plan, this progress is <a href="#">reported regularly to the Planning Committee</a>.</li> <li>▪ Additional assurance resource has been in put in place in each of the directorates to reflect that the need for assurance implementation which had been identified was being taken seriously across all areas of the Council.</li> </ul>	
Rationale for score	Assessment of the above evidence. The design process and the controls that were created have provided a stronger mechanism to ensure that inspections and actions resulting from them are acted upon and delivered.	
<a href="#">Principle 7 - Improvement plan</a>	<p><b>Sub Principle 7.1.1</b></p> <ol style="list-style-type: none"> <li>1) The effectiveness of the Governance, Risk and Best Value Committee was reviewed in the 21/22 Internal Audit Plan. To complete all management actions.</li> <li>2) Roll out of equalities guidance across the Council on how to write accessible reports (This was promoted by Managers News 19 July, Colleague News 17 July 2023 and Newsbeat 11 July 2023)</li> <li>3) An urgent decisions register to be created to record the decision, reason why an urgent decision was required, who took the decision, which officers were involved in taking the decision, consultation with/approval from Elected Members (if required), which meeting of Council/Committee the decision will be reported to thereafter.</li> </ol> <p><b>Sub Principle 7.3.3</b></p> <ol style="list-style-type: none"> <li>4) Review of the Council’s service level agreements and shareholder agreements with its ALEOs</li> <li>5) Progress a review of Governance and Assurance in relation to the Council’s Arm’s Length External Organisations. Audit complete August 2021. Complete management action. This has been delayed due to resourcing pressures and the ongoing review of transport ALEO governance.</li> </ol>	<ol style="list-style-type: none"> <li>1) Service Director, Legal and Assurance</li> <li>2) Service Director, Legal and Assurance</li> <li>3) Executive Director of Corporate Services</li> <li>4) Head of Democracy, Governance &amp; Resilience</li> <li>5) Head of Democracy, Governance &amp; Resilience</li> </ol>



Appendix 2

Principle	2022	2023	Narrative
1.1.1 Developing a leadership culture based on values, integrity and public interest that is communicated and understood by all and forms the basis of a framework for decision making and action.	6	7	New 'Our Behaviours' have been rolled out and progress on the recommendations from the Tanner report.
1.1.2 Ensuring this is reflected in policies and processes that are regularly reviewed and monitored for compliance.	7	6	Internal Audit identified issues with policies and procedures not being updated as they should.
1.3.2 Dealing with breaches, corruption, and misuse of power effectively.	8	7	Internal Audit noted that the council wide approach to managing fraud and Serious and Organised Crime needs strengthened. There is a senior manager working group and Council wide group currently working on a framework for this.
2.2.1 Ensuring effective engagement with clarity of purpose, objectives and intended outcomes.	8	7	Engagement with city stakeholders was not as strong as it could be and did not reflect the positive relationships we have with larger national organisations (e.g. COSLA, Scottish Government).
2.2.2 Developing partnerships based on trust, shared commitments, a challenge culture and added value.	8	6	Our partnership working with the NHS in the Edinburgh Integration Joint Board has not been strong.

Appendix 2

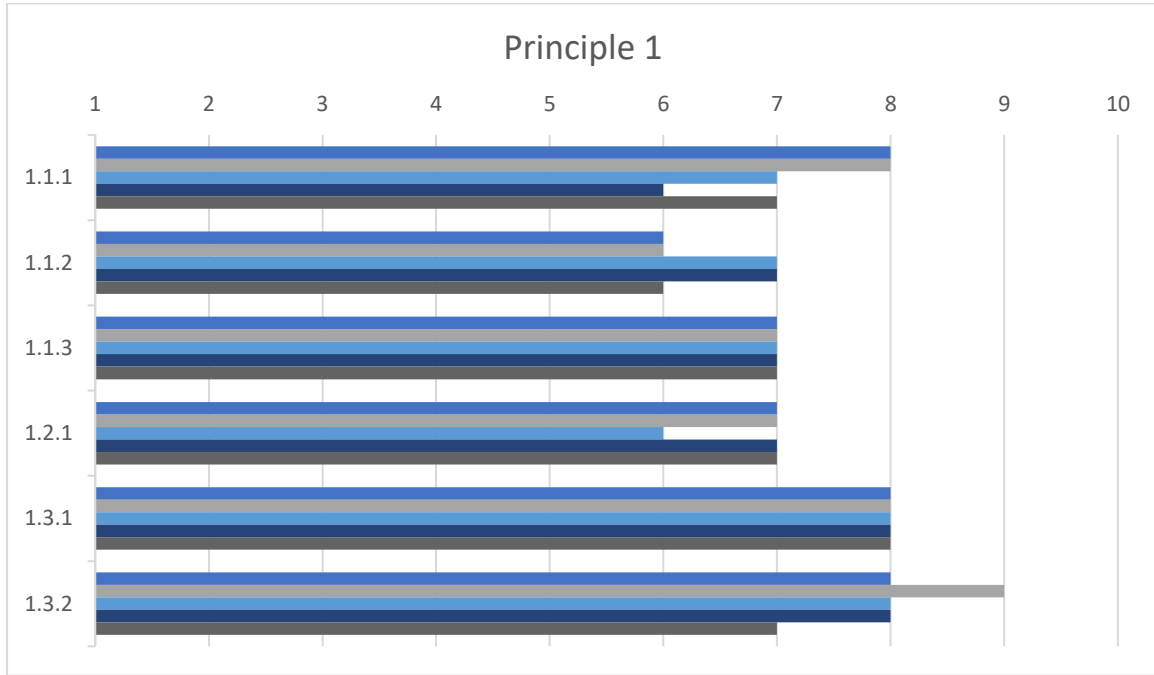
Principle	2022	2023	Narrative
3.2.1 Ensuring that policies and plans are sustainable and balance the needs of all economic, social and environmental stakeholders.	6	7	Climate training has been rolled out with a high uptake. Reporting to Committees and Council now includes section on climate implications.
4.2.2 Establishing effective KPIs and capacity to generate performance information that allows for the quality of services and projects to be assessed/measured regularly.	8	6	KPIs are available for high level organisational requirements. However, there is not always performance data or individual dashboards for all services and it can be difficult to obtain KPIs for these services to ensure the Council can adopt a data driven approach.
6.2.2 Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor.	9	8	Necessary controls exist to provide assurance on the framework of governance and management in the Council. However, there were concerns that due to capacity and resourcing it was not always possible to guarantee these were being followed.
6.2.3 Ensuring an audit committee or equivalent group/ function, which is independent of the executive and accountable to the governing body: provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment; and that its recommendations are listened to and acted upon.	7	8	A review of GRBV effectiveness was undertaken by the Institute of Internal Auditors in July 2021, actions are progressing in line with agreed timescales.

Appendix 2

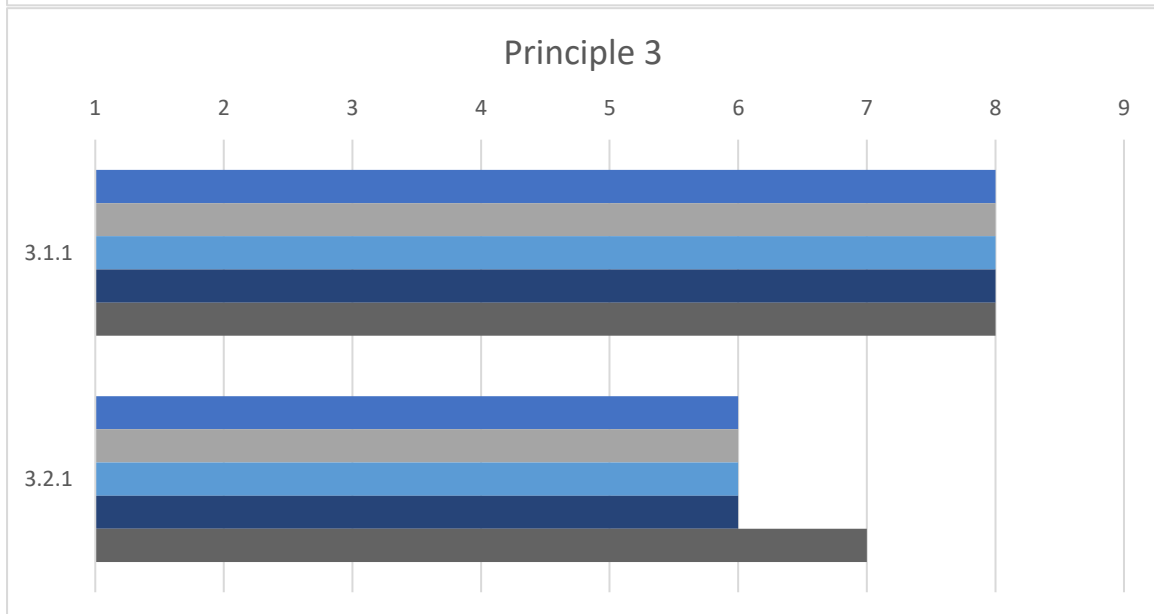
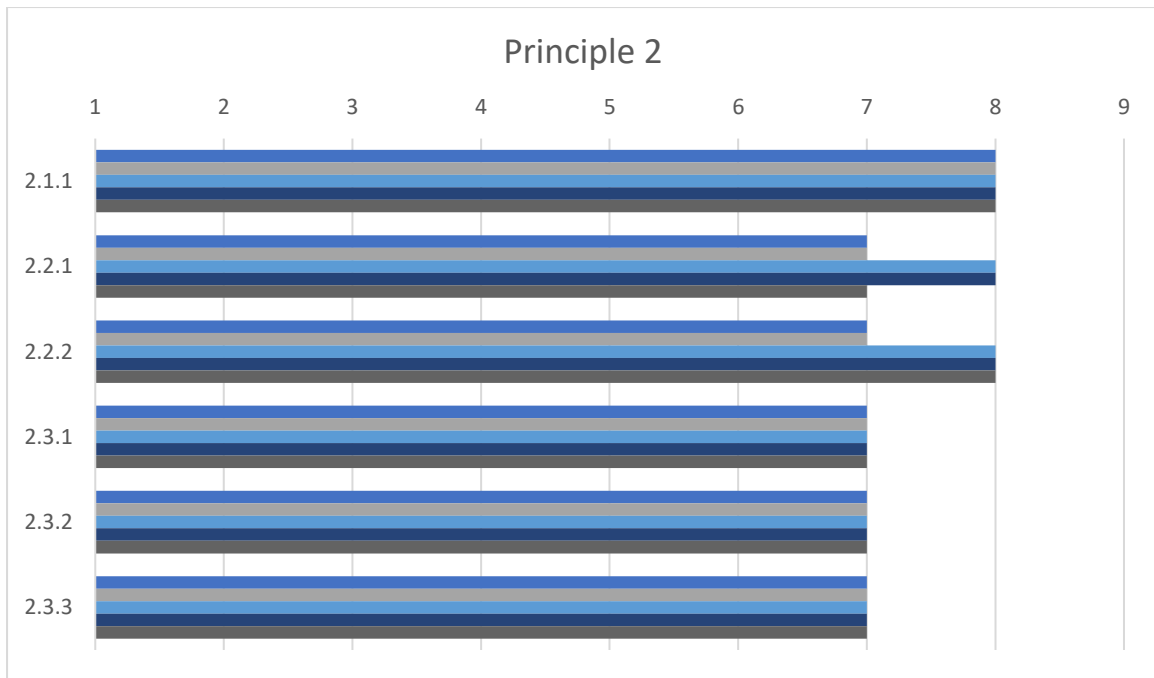
Principle	2022	2023	Narrative
6.3.1 Ensuring that data is properly managed, accurate and of a good quality	6	5	It was noted that issues with data management (e.g. CRM applications) had been identified and steps were being taken to address them.
7.1.1 Writing and communicating reports to the public and other stakeholders in a transparent manner which facilitates accountability and accessibility	6	7	A suite of templates were developed so that they are more modern and meet our house writing style. Officers are required to complete reports using the guidelines so that the content is more easily read, accessible, and looks consistent with other reports.
7.2.1 Elected member and senior management owned annual reporting on performance, best value and resource stewardship.	7	8	Local Government Benchmarking Framework is submitted to Committee resulting in focused and detailed scrutiny by Elected Members.
7.3.3 Ensuring that recommendations from Internal Audit, External Audit, peer challenge, reviews and inspections are respected and acted upon.	6	7	The design process and the controls that were created have provided a stronger mechanism to ensure that inspections and actions resulting from them are acted upon and delivered.

Appendix 3 – Comparison of 18/19, 19/20, 20/21, 21/22 and 2022/23 Scoring.

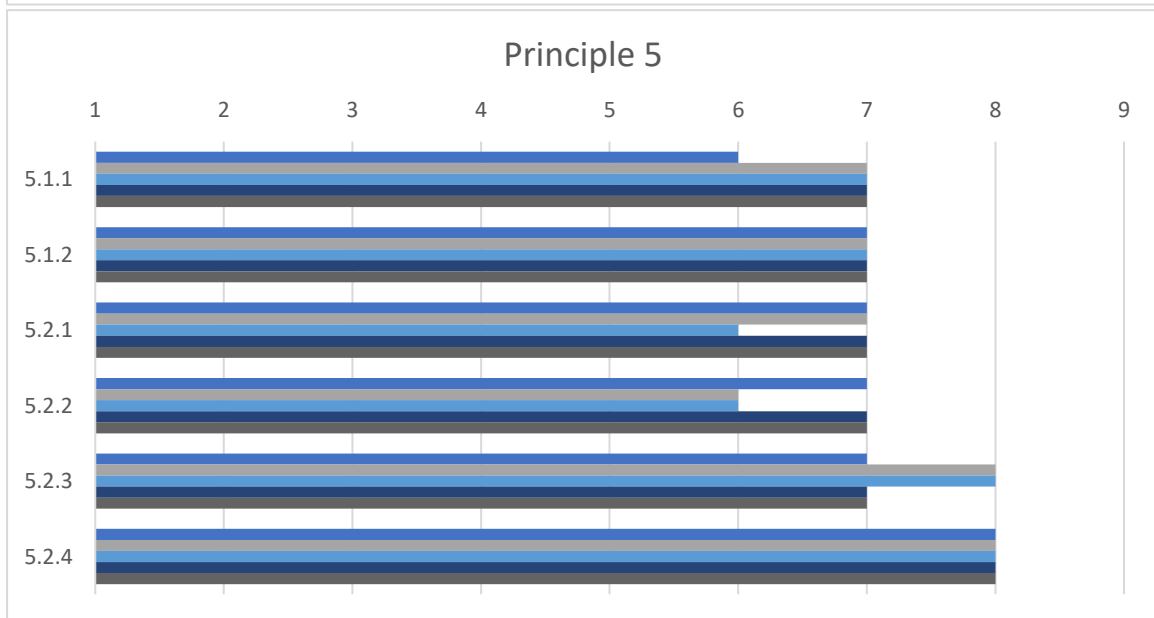
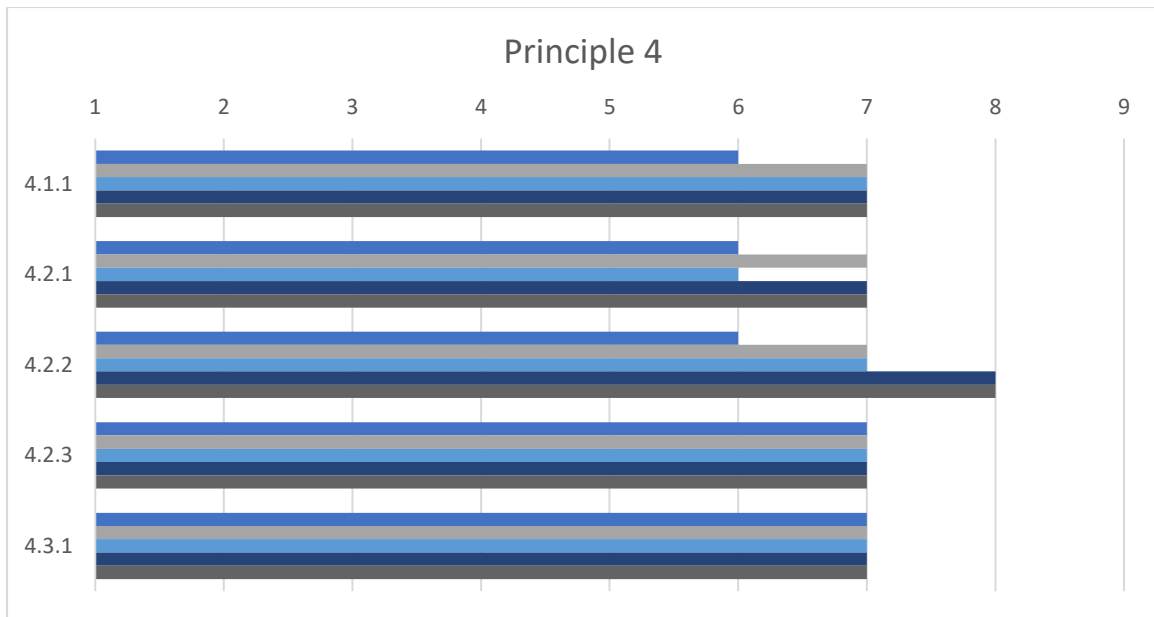
- 2018/19
- 2019/20
- 2020/21
- 2021/22
- 2022/23



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